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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.

OMB No 1545-0047

2009

**Open to Public
Inspection**

A For the 2009 calendar year, or tax year beginning

and ending

| | | | | |
|--|--|--|--|---|
| B <input type="checkbox"/> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | C Name of organization KOLEL CHIBAS JERUSALEM | D Employer identification number | | |
| | | 13-5655181 | | |
| | See Specific Instructions | Doing Business As Number and street (or P.O. box if mail is not delivered to street address) | Room/suite 4802-A 12TH AVENUE | E Telephone number |
| | | | | 718-633-7112 |
| | | City or town, state or country, and ZIP + 4 BROOKLYN, NY 11219 | G Gross receipts \$ | 2,580,194. |
| | | | H(a) Is this a group return for affiliates? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| | | | H(b) Are all affiliates included? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| | | | | If "No," attach a list (see instructions) |
| | | | | H(c) Group exemption number ► |
| I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 | | | | |
| J Website: ► N/A | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ► | | | | L Year of formation: 1950 M State of legal domicile: NY |

Part I | Summary

Part I Summary

| | | |
|---|---|----------------------------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: TO SUPPORT ORGANIZATIONS ASSISTING THE POOR, NEEDY AND UNDERPRIVILEGED | |
| | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets | |
| Revenue | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 4 |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 0 |
| | 5 Total number of employees (Part V, line 2a) | 5 7 |
| | 6 Total number of volunteers (estimate if necessary) | 6 0 |
| | 7a Total gross unrelated business revenue from Part VIII, column (C), line 12 | 7a 0. |
| | b Net unrelated business taxable income from Form 990-T, line 34 | 7b 0. |
| | RECEIVED | |
| Expenses | 8 Contributions and grants (Part VIII, line 1h) | Prior Year 2,288,181. |
| | 9 Program service revenue (Part VIII, line 2g) | Current Year 2,344,818. |
| | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 620. 146. |
| | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c and 11e) | 31,780. 37,174. |
| | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 2,320,581. 2,382,138. |
| | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 1,453,000. 1,303,000. |
| | 14 Benefits paid to or for members (Part IX, column (A), line 4) | |
| Net Assets or Fund Balances | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 248,863. 378,861. |
| | 16a Professional fundraising fees (Part IX, column (A), line 11e) | |
| | b Total fundraising expenses (Part IX, column (D), line 25) ► | 586,936. |
| | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) | 565,302. 507,529. |
| | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 2,267,165. 2,189,390. |
| | 19 Revenue less expenses Subtract line 18 from line 12 | 53,416. 192,748. |
| | | Beginning of Current Year |
| 20 Total assets (Part X, line 16) | 239,586. | 426,683. |
| 21 Total liabilities (Part X, line 26) | 8,778. | 3,127. |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 230,808. | 423,556. |

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, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign
Here

Signature of officer

Date

**Paid
Preparer's
Use Only**

Preparer's signature  Date 08/09/10 Check if self-employed Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 **HIRSCH OELBAUM BRAM HANOVER & LISKER CPA** **EIN ►**
111 BROADWAY SUITE 704 **Phone no. ►**
NEW YORK , NY 10006

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

Yes No

Part III Statement of Program Service Accomplishments1 Briefly describe the organization's missionAN ORGANIZATION PROVIDING FOOD, SHELTER, MEDICAL AND SOCIAL SERVICES,
AND CASH STIPENDS TO ASSIST NEEDY FAMILIES2 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 \$ 1,303,000. including grants of \$ 1,303,000.) (Revenue \$)
GRANTS TO KOEL CHIBAS JERUSALEM IN ISRAEL, AN ORGANIZATION PROVIDING FOOD, SHELTER, MEDICAL AND SOCIAL SERVICES, AND CASH STIPENDS TO NEEDY FAMILIES

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 ► \$ 1,303,000.

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 similar funds or 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, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI
- Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII
- Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII
- Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX
- Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X
- Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X

12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

12A Was the organization included in consolidated, independent audited financial statements for the tax year?
If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional

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 United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? 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 a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities 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

| | Yes | No |
|----|-----|----|
| 1 | X | |
| 2 | X | |
| 3 | | X |
| 4 | | X |
| 5 | | |
| 6 | | X |
| 7 | | X |
| 8 | | X |
| 9 | | X |
| 10 | | X |
| 11 | X | |

| | Yes | No |
|-----|-----|----|
| 12A | X | |
| 13 | X | |
| 14a | X | |
| 14b | X | |
| 15 | X | |
| 16 | X | |
| 17 | X | |
| 18 | X | |
| 19 | X | |
| 20 | X | |

Part IV, Checklist of Required Schedules (continued)

| | Yes | No |
|-----|-----|----|
| 21 | | X |
| 22 | | X |
| 23 | X | |
| 24a | X | |
| 24b | | |
| 24c | | |
| 24d | | |
| 25a | X | |
| 25b | X | |
| 26 | X | |
| 27 | X | |
| 28 | | |
| 28a | X | |
| 28b | X | |
| 28c | X | |
| 29 | X | |
| 30 | X | |
| 31 | X | |
| 32 | X | |
| 33 | X | |
| 34 | X | |
| 35 | X | |
| 36 | X | |
| 37 | X | |
| 38 | X | |

Note. All Form 990 filers are required to complete Schedule O

Part V. Statements Regarding Other IRS Filings and Tax Compliance

| | | Yes | No |
|-----|--|-----|----|
| 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 | 0 |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b | 0 |
| 1c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | |
| 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 | 7 |
| 2b | 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) | 2b | X |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? | 3a | X |
| 3b | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O | 3b | |
| 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 |
| 4b | 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. | 4b | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | X |
| 5b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | X |
| 5c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | 5c | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? | 6a | X |
| 6b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | 7a | X |
| 7a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | 7a | |
| 7b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | |
| 7c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | X |
| 7d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| 7e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | |
| 7f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | |
| 7g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | 7g | |
| 7h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | 7h | |
| 8 | Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8 | |
| 9 | Sponsoring organizations maintaining donor advised funds. | 9a | |
| 9a | Did the organization make any taxable distributions under section 4966? | 9a | |
| 9b | Did the organization make a distribution to a donor, donor advisor, or related person? | 9b | |
| 10 | Section 501(c)(7) organizations. Enter: | 10a | |
| 10a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | |
| 10b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | |
| 11 | Section 501(c)(12) organizations. Enter | 11a | |
| 11a | Gross income from members or shareholders | 11a | |
| 11b | 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 | |
| 12b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 12b | |

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions

Section A. Governing Body and Management

1a Enter the number of voting members of the governing body
 4
 b Enter the number of voting members that are independent
 0

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?
 X

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?
 X

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

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

6 Does the organization have members or stockholders?
 X

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

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

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

 a The governing body?
 X

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

9 Is there any officer, director, 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
 X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

10a Does the organization have local chapters, branches, or affiliates?
 X

 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?
 X

11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?
 X

11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.
 X

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

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

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

13 Does the organization have a written whistleblower policy?
 X

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

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?
 X
 X

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

 b Other officers or key employees of the organization
 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)
 X

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?
 X

 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?
 X

Section C. Disclosure

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

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. ►
ORGANIZATION - 718-633-7112
4802-A 12TH AVENUE, BROOKLYN, NY 11219

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. Report compensation for the calendar year ending with or within the organization's tax year. 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

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- 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 current officer, director, or trustee

(A) $\frac{1}{2}$ (B) $\frac{1}{3}$ (C) $\frac{1}{4}$ (D) $\frac{1}{5}$ (E) $\frac{1}{6}$

Figure 1. (A) Schematic of the experimental setup. (B) Schematic of the experimental setup. (C) Schematic of the experimental setup.

Part VII

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

1b Total

261,412.

0

0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ►

1

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

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 **NONE**

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 0

0

Form 990 (2009)

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 |
|---|---|--|---|---|--|
| Contributions, gifts, grants and other similar amounts | 1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f | 1a 1b 1c 150,000. 1d 1e 1f 2,194,818. | | | |
| Program Service Revenue | 2 a b c d e f All other program service revenue g Total. Add lines 2a-2f | Business Code | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross Rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ 150,000. of contributions reported on line 1c). See Part IV, line 18 b Less direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities See Part IV, line 19 b Less direct expenses c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory 11 a b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions. | (i) Real (ii) Personal (i) Securities (ii) Other a 235,230. b 198,056. 37,174. | 146. | 37,174. | 146. |
| | Miscellaneous Revenue | Business Code | | | |
| | 11 a b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions. | | | | |

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | 1,303,000. | 1,303,000. | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | 261,412. | | 130,706. | 130,706. |
| 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 | 79,224. | | 39,612. | 39,612. |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 20,305. | | 10,153. | 10,152. |
| 10 Payroll taxes | 17,920. | | 8,960. | 8,960. |
| 11 Fees for services (non-employees) | | | | |
| a Management | | | | |
| b Legal | 2,775. | | 2,775. | |
| c Accounting | 3,000. | | 3,000. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | | | | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 35,227. | | 17,613. | 17,614. |
| 17 Travel | 8,174. | | 4,087. | 4,087. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | | | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 6,081. | | 6,081. | |
| 23 Insurance | 1,440. | | 1,440. | |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a ADVERTISING | 248,940. | | | 248,940. |
| b POSTAGE & SHIPPING | 61,979. | | 7,831. | 54,148. |
| c PRINTING & PUBLICATIONS | 52,182. | | | 52,182. |
| d OFFICE EXPENSES AND SUP | 31,640. | | 31,640. | |
| e EQUIPMENT RENTAL | 14,919. | | 14,919. | |
| f All other expenses | 41,172. | | 20,637. | 20,535. |
| 25 Total functional expenses Add lines 1 through 24f | 2,189,390. | 1,303,000. | 299,454. | 586,936. |
| 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 | | 1 | |
| | 2 Savings and temporary cash investments | 123,457. | 2 | 316,635. |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | | 4 | |
| | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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 | 600. | 9 | 600. |
| | 10a Land, buildings, and equipment- cost or other basis Complete Part VI of Schedule D | 164,275. | | |
| | b Less accumulated depreciation | 54,827. | 10c | 109,448. |
| | 11 Investments - publicly traded securities | | 11 | |
| | 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 | |
| | 16 Total assets. Add lines 1 through 15 (must equal line 34) | 239,586. | 16 | 426,683. |
| Liabilities | 17 Accounts payable and accrued expenses | 8,778. | 17 | 3,127. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | | 19 | |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial 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 to unrelated third parties | | 24 | |
| | 25 Other liabilities. Complete Part X of Schedule D | | 25 | |
| | 26 Total liabilities. Add lines 17 through 25 | 8,778. | 26 | 3,127. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | | 27 | |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | 230,808. | 30 | 423,556. |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | 0. | 31 | 0. |
| | 32 Retained earnings, endowment, accumulated income, or other funds | 0. | 32 | 0. |
| | 33 Total net assets or fund balances | 230,808. | 33 | 423,556. |
| | 34 Total liabilities and net assets/fund balances | 239,586. | 34 | 426,683. |

Part XI Financial Statements and Reporting

| | Yes | No |
|---|-----|----|
| 1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | X |
| b Were the organization's financial statements audited by an independent accountant? | 2b | X |
| c If "Yes" to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | 2c | X |
| d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 3a | X |
| 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? | 3b | |
| b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

Form 990 (2009)

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

Employer identification number

KOLEL CHIBAS JERUSALEM

13-5655181

Part I Reason for Public Charity Status (All organizations must complete this part) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)

3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).

4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____

5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)

6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)

8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II)

9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III)

10 An organization organized and operated exclusively to test for public safety. See section 509(a)(4).

11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.

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

Total

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2009

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

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

Section A. Public Support

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") | 1764987. | 1914640. | 1906856. | 2288181. | 2344818. | 10219482. |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 1764987. | 1914640. | 1906856. | 2288181. | 2344818. | 10219482. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 10219482. |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-------------------------------------|
| 7 Amounts from line 4 | 1764987. | 1914640. | 1906856. | 2288181. | 2344818. | 10219482. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 700. | 361. | 439. | 620. | 146. | 2,266. |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) | | | | | | |
| 11 Total support. Add lines 7 through 10 | | | | | | 10221748. |
| 12 Gross receipts from related activities, etc (see instructions) | | | | | 12 | |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here | | | | | | <input checked="" type="checkbox"/> |

Section C. Computation of Public Support Percentage

| | | | |
|---|----|-------------------------------------|---|
| 14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.98 | % |
| 15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | 99.85 | % |
| 16a 33 1/3% support test - 2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input checked="" type="checkbox"/> | |
| b 33 1/3% support test - 2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> | |
| 17a 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> | |
| b 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization | | <input type="checkbox"/> | |
| 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions | | <input type="checkbox"/> | |

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 Total support (Add lines 9, 10c, 11, and 12) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/> | | | | | | |

Section C. Computation of Public Support Percentage

| | | |
|---|----|---|
| 15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2008 Schedule A, Part III, line 15 | 16 | % |

Section D. Computation of Investment Income Percentage

| | | |
|---|----|---|
| 17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from 2008 Schedule A, Part III, line 17 | 18 | % |
| 19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/> | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/> | | |

Schedule A (Form 990 or 990-EZ) 2009

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,

Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

KOLEL CHIBAS JERUSALEM

Employer identification number
13-5655181

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? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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). | <input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure) | <input type="checkbox"/> Preservation of an historically important land area |
| | <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| | <input type="checkbox"/> Preservation of open space | |
| 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. | | |
| a Total number of conservation easements | | Held at the End of the Tax Year |
| b Total acreage restricted by conservation easements | | 2a |
| c Number of conservation easements on a certified historic structure included in (a) | | 2b |
| d Number of conservation easements included in (c) acquired after 8/17/06 | | 2c |
| 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► | | 2d |
| 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, handling of violations, and enforcement of the conservation easements it holds? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► | | |
| 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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)? | <input type="checkbox"/> Yes | <input type="checkbox"/> 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a Public exhibitiond Loan or exchange programsb Scholarly researche 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 | 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 the organization answered "Yes" to Form 990, Part IV, line 10

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and 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?

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

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

Part VI | Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | 158,955. | 49,507. | 109,448. |
| c Leasehold improvements | | | | |
| d Equipment | | 5,320. | 5,320. | 0. |
| e Other | | | | |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) | | | | 109,448. |

Schedule D (Form 990) 2009

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 | | |
| Closely-held equity interests | | |
| Other _____ | | |
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| | | |
| Total (Col (b) must equal Form 990, Part X, col (B) line 12) ► | | |

Part VIII Investments - Program Related See Form 990, Part X, line 13

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

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

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

Total. (Column (b) must equal Form 990, Part X, col (B) line 25)

2. FIN 48 Footnote. 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 Audited Financial Statements

| | | | |
|----|---|----|------------|
| 1 | Total revenue (Form 990, Part VIII, column (A), line 12) | 1 | 2,382,138. |
| 2 | Total expenses (Form 990, Part IX, column (A), line 25) | 2 | 2,189,390. |
| 3 | Excess or (deficit) for the year Subtract line 2 from line 1 | 3 | 192,748. |
| 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 through 8 | 9 | 0. |
| 10 | Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9 | 10 | 192,748. |

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 | 2,382,138. |
| 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 | 0. |
| 3 | Subtract line 2e from line 1 | 3 | 2,382,138. |
| 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 | 0. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5 | 2,382,138. |

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Returns

| | | | |
|---|--|----|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 2,189,390. |
| 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 | Other losses | 2c | |
| d | Other (Describe in Part XIV.) | 2d | |
| e | Add lines 2a through 2d | 2e | 0. |
| 3 | Subtract line 2e from line 1 | 3 | 2,189,390. |
| 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 | 0. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5 | 2,189,390. |

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, line 2, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Schedule F
(Form 990)Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

OMB No. 1545-0047

2009Open to Public
Inspection

Name of the organization

KOLED CHIBAS JERUSALEM

Employer identification number

13-5655181

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|------------------------------|-------------------------------------|---|--|--|-----------------------------------|
| MIDDLE EAST AND NORTH AFRICA | 1 | 0 | PROGRAM SERVICES | PROVIDE FOOD, SHELTER, MEDICAL AND SOCIAL SERVICES, AND CASH STIPENDS TO ASSIST NEEDY | 1,303,000 |
| | | | | | |
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| | | | | | |
| Totals | ► | 1 | 0 | | 1,303,000 |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2009

See Part IV for Column (e) descriptions

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2009.03060 KOLEL CHIBAS JERUSALEM

KOLELC01

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000

Use Schedule F-1 (Form 990) if additional space is needed

recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000.

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1

(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by

3 Enter total number of other organizations or entities the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

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See Part IV for Column (d) descriptions
23

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Also Schedule E-1 (Form 990) if additional space is needed

Part IV. Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information

Schedule F, Part I, Line 2: THE ORGANIZATION HAS A CONTACT AT THE OFFICE THAT SENDS A BANK CONFIRMATION WHEN FUNDS ARE RECEIVED AND MONTHLY MUST REPORT HOW THOSE FUNDS ARE SPENT.

Schedule F, Part I, Line 3: CONFIRMATION REPORTS

Part I, line 3, Column (e):

Region: MIDDLE EAST AND NORTH AFRICA

(e) Specific Types of Services in Region: PROVIDE FOOD, SHELTER, MEDICAL AND SOCIAL SERVICES, AND CASH STIPENDS TO ASSIST NEEDY FAMILIES

Part II, Column (d):

Region: MIDDLE EAST

(d) Purpose of Grant: TO PROVIDE FOOD, SHELTER, MEDICAL AND SOCIAL SERVICES, AND CASH STIPENDS TO ASSIST NEEDY FAMILIES

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

Employer identification number
13-5655181

KOLEL CHIBAS JERUSALEM 13-5635181

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000

| Revenue | ANNUAL DINNER (event type) | (a) Event #1 | (b) Event #2 | (c) Other events None | (d) Total events (add col. (a) through col (c)) |
|---|--------------------------------------|--------------|----------------|--------------------------|---|
| | | (event type) | (total number) | | |
| 1 Gross receipts | 385,230. | | | | 385,230. |
| 2 Less: Charitable contributions | 150,000. | | | | 150,000. |
| 3 Gross income (line 1 minus line 2) | 235,230. | | | | 235,230. |
| 4 Cash prizes | | | | | |
| 5 Noncash prizes | | | | | |
| 6 Rent/facility costs | 73,392. | | | | 73,392. |
| 7 Food and beverages | | | | | |
| 8 Entertainment | | | | | |
| 9 Other direct expenses | 124,664. | | | | 124,664. |
| 10 Direct expense summary Add lines 4 through 9 in column (d) | | | | ► | (198,056.) |
| 11 Net income summary Combine line 3, column (d), and line 10 | | | | ► | 37,174. |

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

| Revenue | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col (a) through col (c)) |
|---|---|---|---|------------------|--|
| | | | | | |
| 1 Gross revenue | | | | | |
| 2 Cash prizes | | | | | |
| 3 Noncash prizes | | | | | |
| 4 Rent/facility costs | | | | | |
| 5 Other direct expenses | | | | | |
| 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | | . |
| 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | ► | () |
| 8 Net gaming income summary. Combine line 1, column (d), and line 7 | | | | ► | |

9 Enter the state(s) in which the organization operates gaming activities: _____

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain _____

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

13 Indicate the percentage of gaming activity operated in:

| | Yes | No |
|-----|-----|----|
| 13a | % | |
| 13b | % | |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

| | |
|-----|--|
| 15a | |
|-----|--|

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party:

Name ► _____

Address ► _____

16 Gaming manager information.

Name ► _____

Gaming manager compensation ► \$ _____

Description of services provided ► _____

Director/officer Employee Independent contractor

17 Mandatory distributions

| | |
|-----|--|
| 17a | |
|-----|--|

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

SCHEDULE J
(Form 990)Department of the Treasury
Internal Revenue Service**Compensation Information**For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees► Complete if the organization answered "Yes" to Form 990,
Part IV, line 23.

► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2009Open to Public
Inspection

Name of the organization

KOLEL CHIBAS JERUSALEMEmployer identification number
13-5655181**Part I Questions Regarding Compensation**

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

| | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply

| | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?
b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?
b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

| | Yes | No |
|----|-----|----|
| 1b | | |
| 2 | | |
| | | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| | | |
| 5a | | X |
| 5b | | X |
| | | |
| 6a | | X |
| 6b | | X |
| | | |
| 7 | | X |
| 8 | | X |
| 9 | | |

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2009

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).

Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

| (A) Name | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported in prior Form 990 or Form 990-EZ |
|--------------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|--|
| | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| BERISH RUBIN | (i) 261,412. | | | | | 261,412. | |
| | (ii) | | | | | | |
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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

KOLEL CHIBAS JERUSALEM

Employer identification number
13-5655181

Form 990, Part VI, Section B, line 11: AFTER THE ACCOUNTANTS COMPLETE
PREPARING THE TAX RETURN IT IS SENT TO ORGANIZATION FOR REVIEW AND
CORRECTIONS IF ANY. THE ACCOUNTANTS REVIEW THE COMMENTS AND MAKE THE
NECESSARY ADJUSTMENTS. ACCOUNTANTS THEN SIGN THE TAX RETURN AND SUBMIT TO
THE ORGANIZATION FOR THEIR SIGNATURE AND TIMELY FILING OF THE TAX RETURN.

Form 990, Part VI, Section C, Line 18: AVAILABLE ON GUIDESTAR.ORG

Form 990, Part VI, Section C, Line 19: THE ORGANIZATION HAS ALL THESE
DOCUMENTS AND POLICIES IN THEIR OFFICE . AN INDIVIDUAL THAT WOULD LIKE TO
REVIEW THEM MUST CALL AND MAKE AN APPOINTMENT .

Application for Extension of Time To File an
Exempt Organization Return

► 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
- 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 | Employer identification number |
| | KOLEL CHIBAS JERUSALEM | 13-5655181 |
| File by the due date for filing your return. See instructions | Number, street, and room or suite no. If a P.O. box, see instructions. 4802-A 12TH AVENUE | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. BROOKLYN, NY 11219 | |

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

| | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

ORGANIZATION

- The books are in the care of ► **4802-A 12TH AVENUE - BROOKLYN, NY 11219**
Telephone No ► **718-633-7112** 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 **August 15, 2010**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

► calendar year **2009** or► tax year beginning _____, and ending _____.

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 | \$ |
| 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 | \$ |
| 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 | \$ N/A |

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.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)