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Form **990-EZ**Department of the Treasury  
Internal Revenue Service

# Short Form

## Return of Organization Exempt From Income Tax

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

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-1150

**2009****Open to Public Inspection**

|                                                                                                                                                                                                                                                                                                                   |                                                                            |                                                                                                      |                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| <b>A For the 2009 calendar year, or tax year beginning</b>                                                                                                                                                                                                                                                        |                                                                            | <b>, 2009, and ending</b>                                                                            |                                                                                                                                |
| <b>B</b> Check if applicable:                                                                                                                                                                                                                                                                                     | <b>C</b> Name of organization                                              | <b>D</b> Employer identification number                                                              | <b>E</b> Telephone number                                                                                                      |
| <input type="checkbox"/> Address change                                                                                                                                                                                                                                                                           | <b>BIRCHAS AVREICHIM FOUNDATION</b>                                        | 26-1537035                                                                                           | (718) 852-5330                                                                                                                 |
| <input type="checkbox"/> Name change                                                                                                                                                                                                                                                                              | Number and street (or P.O. box if mail is not delivered to street address) | Room/suite                                                                                           |                                                                                                                                |
| <input type="checkbox"/> Initial return                                                                                                                                                                                                                                                                           | 48 PLUM ROAD                                                               |                                                                                                      |                                                                                                                                |
| <input type="checkbox"/> Termination                                                                                                                                                                                                                                                                              | City or town, state or country, and ZIP + 4                                |                                                                                                      |                                                                                                                                |
| <input type="checkbox"/> Amended return                                                                                                                                                                                                                                                                           | MONSEY NY 10952                                                            |                                                                                                      |                                                                                                                                |
| <input type="checkbox"/> Application pending                                                                                                                                                                                                                                                                      |                                                                            | <b>F</b> Group Exemption Number                                                                      |                                                                                                                                |
| <p>• <b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b></p>                                                                                                                                                               |                                                                            | <b>G</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual | <b>H</b> Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF) |
| <b>I Website:</b> N/A                                                                                                                                                                                                                                                                                             |                                                                            |                                                                                                      |                                                                                                                                |
| <b>J Tax-exempt status</b> (check only one) — <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527                                                                                                                                   |                                                                            |                                                                                                      |                                                                                                                                |
| <b>K</b> Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return. |                                                                            |                                                                                                      |                                                                                                                                |
| <b>L</b> Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$500,000 or more, file Form 990 instead of Form 990-EZ. <span style="float: right;">\$ 42,617.</span>                                                                                                                               |                                                                            |                                                                                                      |                                                                                                                                |

| <b>Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances</b> (See the instructions for Part I)                                              |                |           |         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------|---------|
| <b>1</b> Contributions, gifts, grants, and similar amounts received                                                                                        |                | <b>1</b>  | 42,608. |
| <b>2</b> Program service revenue including government fees and contracts                                                                                   |                | <b>2</b>  |         |
| <b>3</b> Membership dues and assessments                                                                                                                   |                | <b>3</b>  |         |
| <b>4</b> Investment income                                                                                                                                 |                | <b>4</b>  | 9.      |
| <b>5a</b> Gross amount from sale of assets other than inventory                                                                                            | <b>5a</b>      |           |         |
| <b>b</b> Less cost or other basis and expenses                                                                                                             | <b>5b</b>      |           |         |
| <b>5c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)                                                          |                | <b>5c</b> |         |
| <b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>         |                |           |         |
| <b>a</b> Gross revenue (not including reported on line 1) of contributions                                                                                 | <b>6a</b>      |           |         |
| <b>b</b> Less direct expenses other than fundraising expenses                                                                                              | <b>6b</b>      |           |         |
| <b>6c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)                                                          |                | <b>6c</b> |         |
| <b>7a</b> Gross sales of inventory, less returns and allowances                                                                                            | <b>7a</b>      |           |         |
| <b>b</b> Less cost of goods sold                                                                                                                           | <b>7b</b>      |           |         |
| <b>7c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                                                                   |                | <b>7c</b> |         |
| <b>8</b> Other revenue (describe: )                                                                                                                        |                | <b>8</b>  |         |
| <b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8                                                                                            |                | <b>9</b>  | 42,617. |
| <b>10</b> Grants and similar amounts paid (attach schedule)                                                                                                | See L-10 Stmt. | <b>10</b> | 40,770. |
| <b>11</b> Benefits paid to or for members                                                                                                                  |                | <b>11</b> |         |
| <b>12</b> Salaries, other compensation, and employee benefits                                                                                              |                | <b>12</b> |         |
| <b>13</b> Professional fees and other payments to independent contractors                                                                                  |                | <b>13</b> |         |
| <b>14</b> Occupancy, rent, utilities, and maintenance                                                                                                      |                | <b>14</b> | 1,370.  |
| <b>15</b> Printing, publications, postage, and shipping                                                                                                    |                | <b>15</b> |         |
| <b>16</b> Other expenses (describe: BANK CHARGES)                                                                                                          |                | <b>16</b> | 257.    |
| <b>17 Total expenses.</b> Add lines 10 through 16                                                                                                          |                | <b>17</b> | 42,397. |
| <b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)                                                                                  |                | <b>18</b> | 220.    |
| <b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) |                | <b>19</b> | 0.      |
| <b>20</b> Other changes in net assets or fund balances (attach explanation)                                                                                |                | <b>20</b> |         |
| <b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20                                                                          |                | <b>21</b> | 220.    |

| <b>Part II Balance Sheets.</b> If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ. (See the instructions for Part II.) |  | (A) Beginning of year | (B) End of year |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------|-----------------|
| <b>22</b> Cash, savings, and investments                                                                                                                                 |  | 0.                    | 220.            |
| <b>23</b> Land and buildings                                                                                                                                             |  | 0.                    | 0.              |
| <b>24</b> Other assets (describe: )                                                                                                                                      |  | 0.                    | 0.              |
| <b>25 Total assets</b>                                                                                                                                                   |  | 0.                    | 220.            |
| <b>26 Total liabilities</b> (describe: )                                                                                                                                 |  | 0.                    | 0.              |
| <b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)                                                                                    |  | 0.                    | 220.            |

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Form 990-EZ (2009)

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|                 |                                                                             |
|-----------------|-----------------------------------------------------------------------------|
| <b>Part III</b> | <b>Statement of Program Service Accomplishments</b> (See the instructions.) |
|-----------------|-----------------------------------------------------------------------------|

What is the organization's primary exempt purpose? SUPPORT JUDAIC SCHOLARS CONDUCTING TALMUDIC RESEARCH IN ISRAEL  
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

## Expenses

(Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts, optional for others)

|    |                                                                                            |                                     |              |
|----|--------------------------------------------------------------------------------------------|-------------------------------------|--------------|
| 28 | PROVIDED a monthly stipend to approximately 16 scholars to further their Talmudic research |                                     |              |
|    | (Grants \$ 40,770.) If this amount includes foreign grants, check here                     | <input checked="" type="checkbox"/> | 28 a 40,770. |
| 29 |                                                                                            |                                     |              |
|    | (Grants \$ ) If this amount includes foreign grants, check here                            | <input type="checkbox"/>            | 29 a         |
| 30 |                                                                                            |                                     |              |
|    | (Grants \$ ) If this amount includes foreign grants, check here                            | <input type="checkbox"/>            | 30 a         |
| 31 | Other program services (attach schedule)                                                   |                                     |              |
|    | (Grants \$ ) If this amount includes foreign grants, check here                            | <input type="checkbox"/>            | 31 a         |
| 32 | <b>Total program service expenses</b> (add lines 28a through 31a)                          | <input type="checkbox"/>            | 32 40,770.   |

**Part IV List of Officers, Directors, Trustees, and Key Employees.** List each one even if not compensated (See the instrs.)

[illegible]

**Part V Other Information** (Note the statement requirements in the instrs for Part V.)

|                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity                                                                                                                                                                                                                                                                    |     | X  |
| <b>34</b> Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes                                                                                                                                                                                                                                                                                            |     | X  |
| <b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T                                                                                                                                                    |     |    |
| <b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?                                                                                                                                                                                                                                             |     | X  |
| <b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?                                                                                                                                                                                                                                                                                                                                      |     |    |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N                                                                                                                                                                                                                           |     | X  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.                                                                                                                                                                                                                                                                                                 |     |    |
| <b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?                                                                                                                                                                                                                                                                                                                                                |     | X  |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?                                                                                                                                                                                 |     | X  |
| <b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b>                                                                                                                                                                                                                                                                                                                        |     |    |
| <b>39</b> Section 501(c)(7) organizations Enter                                                                                                                                                                                                                                                                                                                                                                       |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b>                                                                                                                                                                                                                                                                                                                                      |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b>                                                                                                                                                                                                                                                                                                                             |     |    |
| <b>40a</b> Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <b>40a</b> , section 4912 <b>40a</b> , section 4955 <b>40a</b>                                                                                                                                                                                                                          |     |    |
| <b>b</b> Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I <b>40b</b> |     | X  |
| <b>c</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b>                                                                                                                                                                                                                    |     |    |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization <b>40d</b>                                                                                                                                                                                                                                                                                      |     |    |
| <b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T <b>40e</b>                                                                                                                                                                                                                                           |     | X  |
| <b>41</b> List the states with which a copy of this return is filed <b>41</b>                                                                                                                                                                                                                                                                                                                                         |     |    |

**42a** The organization's books are in care of **42a** MICHAEL ROZENBERG Telephone no **42a** (718) 852-5330  
 Located at **42a** 63 FLUSHING AVE UNIT 333 BROOKLYN NY ZIP + 4 **42a** 11205

|                                                                                                                                                                                                                                                                                                                | Yes | No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| <b>42b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <b>42b</b> |     | X  |
| See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.</b>                                                                                                                                                                     |     |    |
| <b>42c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country <b>42c</b>                                                                                                                                       |     | X  |

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

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

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

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

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

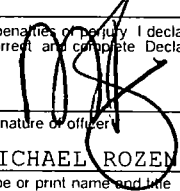
| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans and deferred compensation | (e) Expense account and other allowances |
|----------------------------------------------------------------|--------------------------------------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

**f** Total number of other employees paid over \$100,000 ▶

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

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|------------------------------------------------------------------------------|---------------------|------------------|
| NONE                                                                         |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |
|                                                                              |                     |                  |

**d** Total number of other independent contractors each receiving over \$100,000 ▶

|                                 |                                                                                                                                                                                                                                                                                                                      |                         |                                                           |                                                                                               |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <b>Sign Here</b>                | 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. |                         |                                                           |                                                                                               |
|                                 | <b>Signature of officer</b><br>                                                                                                                                                                                                   |                         | <b>Date</b><br>03/14/10                                   |                                                                                               |
|                                 | <b>Preparer's name</b><br>MICHAEL ROZENBERG                                                                                                                                                                                                                                                                          |                         | <b>Preparer's title</b><br>BOOKKEEPER                     |                                                                                               |
| <b>Paid Preparer's Use Only</b> | <b>Preparer's signature</b><br>GERALD BARR                                                                                                                                                                                                                                                                           | <b>Date</b><br>08/13/10 | <b>Check if self-employed</b><br><input type="checkbox"/> | <b>Preparer's Identifying Number (See instructions)</b><br>EIN ▶<br>Phone no ▶ (215) 663-0808 |
|                                 | <b>Firm's name (or yours if self-employed)</b><br>GERALD BARR, P.C.                                                                                                                                                                                                                                                  |                         |                                                           |                                                                                               |
|                                 | <b>Firm's address and ZIP + 4</b><br>514 Ryers Avenue<br>Cheltenham PA 19012                                                                                                                                                                                                                                         |                         |                                                           |                                                                                               |

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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.

OMB No 1545-0047

**2009**

**Open to Public Inspection**

Name of the organization

BIRCHAS AVREICHIM FOUNDATION

Employer identification number

26-1537035

**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 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 carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h:
  - a ☐ Type I
  - b ☐ Type II
  - c ☐ Type III – Functionally integrated
  - d ☐ Type III – Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f ☐ If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

|                                                                                                                                                                              | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? |     |    |
| (ii) a family member of a person described in (i) above?                                                                                                                     |     |    |
| (iii) a 35% controlled entity of a person described in (i) or (ii) above?                                                                                                    |     |    |

**h** Provide the following information about the supported organizations

| (i) Name of Supported Organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above or IRC section (see instructions)) | (iv) Is the organization in col (i) listed in your governing document? |    | (v) Did you notify the organization in col (i) of your support? |    | (vi) Is the organization in col (i) organized in the U.S.? |    | (vii) Amount of Support |
|------------------------------------|----------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------------|----|-----------------------------------------------------------------|----|------------------------------------------------------------|----|-------------------------|
|                                    |          |                                                                                             | Yes                                                                    | No | Yes                                                             | No | Yes                                                        | No |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
|                                    |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |
| <b>Total</b>                       |          |                                                                                             |                                                                        |    |                                                                 |    |                                                            |    |                         |

BAA 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 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)                                                                                                                 |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf                                                                                                            |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1-through 3                                                                                                                                                                                  |          |          |          |          |          |           |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)           |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4                                                                                                                                                                   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶                                                                                                                                                                     | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4                                                                                                                                                                                      |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                           |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                                                                                                       |          |          |          |          |          |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)                                                                                                        |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10                                                                                                                                                                   |          |          |          |          |          |           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions)                                                                                                                                         |          |          |          |          | 12       |           |
| <b>13 First five years.</b> 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**

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

BAA

Schedule A (Form 990 or 990-EZ) 2009

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

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

**Section A. Public Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                                                                     | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)                                                                          |          |          |          |          | 42,608.  | 42,608.   |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513                                                                           |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                        |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge                                                                |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5                                                                                                                                           |          |          |          |          | 42,608.  | 42,608.   |
| <b>7a</b> Amounts included on lines 1, 2, 3 received from disqualified persons                                                                                                  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year                    |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b                                                                                                                                                    |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)                                                                                                                        |          |          |          |          |          | 42,608.   |

**Section B. Total Support**

| Calendar year (or fiscal yr beginning in) ▶                                                                                                                                                                                                                       | (a) 2005 | (b) 2006 | (c) 2007 | (d) 2008 | (e) 2009 | (f) Total |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6                                                                                                                                                                                                                                      |          |          |          |          | 42,608.  | 42,608.   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                                                                                                         |          |          |          |          | 9.       | 9.        |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                                                                                                                                                  |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b                                                                                                                                                                                                                                    |          |          |          |          | 9.       | 9.        |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on                                                                                                                             |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part IV.)                                                                                                                                                        |          |          |          |          |          |           |
| <b>13 Total support.</b> (add lns 9, 10c, 11 and 12.)                                                                                                                                                                                                             |          |          |          |          |          | 42,617.   |
| <b>14 First five years.</b> 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. <span style="float: right;">▶ <input checked="" type="checkbox"/></span> |          |          |          |          |          |           |

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

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

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

|                                                                                                       |    |   |
|-------------------------------------------------------------------------------------------------------|----|---|
| <b>17</b> Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| <b>18</b> 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. ▶ ☐
- b 33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization. ▶ ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ▶ ☐



**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12. Provide any other additional information. See instructions.

[illegible]

Form 990-EZ, Part I, Line 10

**Grants and Similar Amounts Paid**Purpose of Payment monthly stipend to approximately 16 scholars to further Talmudic research

| Class of Activity | Grantee's Name and Address                                                                                                                 | Grantee's Relationship | Amount Given |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------|
| GRANTS            | Business <input checked="" type="checkbox"/> Person <input type="checkbox"/><br>MANCHEILAY HALACHA<br>13 SDEI CHEMED<br>MODIIN ILIT ISRAEL | NONE                   | 40,770.      |

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

Description of Property \_\_\_\_\_

Date of Gift \_\_\_\_\_

|            |                           |
|------------|---------------------------|
| Book Value | How Book Value Determined |
| FMV        | How FMV Determined        |

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545 1709

Department of the Treasury  
Internal Revenue Service► **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](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*

|                                                                                           |                                                                                         |                                |
|-------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|--------------------------------|
| <b>Type or print</b><br><br>File by the due date for filing your return. See instructions | Name of Exempt Organization                                                             | Employer identification number |
|                                                                                           | BIRCHAS AVREICHIM FOUNDATION                                                            | 26-1537035                     |
|                                                                                           | Number, street, and room or suite number. If a P.O. box, see instructions               |                                |
|                                                                                           | 48 PLUM ROAD                                                                            |                                |
|                                                                                           | City, town or post office, state, and ZIP code. For a foreign address, see instructions |                                |
|                                                                                           | MONSEY                                                                                  | NY 10952                       |

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

- |                                                 |                                                                      |                                    |
|-------------------------------------------------|----------------------------------------------------------------------|------------------------------------|
| <input 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 (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" 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 |

- The books are in the care of ► MICHAEL ROZENBERG

Telephone No ► (718) 852-5330

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 Aug 16, 20 10, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ 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

|                                                                                                                                                                                                                              |              |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----|
| <b>3a</b> 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                                                                    | <b>3a</b> \$ | 0. |
| <b>b</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                                               | <b>3b</b> \$ | 0. |
| <b>c Balance Due.</b> 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 | <b>3c</b> \$ | 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)