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# 990-EZ

Department of the Treasury

Internal Revenue Service

SCANNED JUL 22 2010

#### **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

Α	For t	he 2009 calend	<u>ar year,</u>	, or tax year beginning	MARCH	<u>( , </u>	<u>2009</u> , and	ending	FEB	28	g , 20 /O		
В		ıf applicable	Please	C Name of organization	- 1 M	1 181000	\\	Di	Employer id		cation number		
H		ss change	Use IRS label or French of YESHIVA OH ELCHONON							13-2987189			
H	Initial i	change return	print or type.	1		livered to street add	ress) Ro	om/suite E	Telephone n	umbe	1097		
	Termır		See	632 E 5	•				718-	87	1-1997		
	Amena	ded return	Specific Instruc-	Oity or town, state or count	ry, and ZIP + 4			, F	F Group Exemption				
	Applic	ation pending	tions.	BROOKEYN	<u> </u>	11248	<u>'- 491</u>	9	Number I	<u> </u>	_		
	• S	ection 501(c)(3)	organiz	izations and 4947(a)(1) no	nexempt charita	ble trusts must a	attach	G Accountin	g Method.	X	Cash		
			a coi	mpleted Schedule A (For	m 990 or 990-EZ)	<u>.                                    </u>		Other (spe	ecify) 🕨				
								H Check ►	if the o	organ	ization is <b>not</b>		
1 7	Web	site: ►						required t	o attach S	ched	ule B (Form 990,		
J.	Tax-e	exempt status (	check o	only one) — 🗵 501(c) ( 3	) ◀ (insert no.)	4947(a)(1) or	☐ 527	990-EZ, o	r 990-PF).		_		
Κ	Chec	k▶ 🔲 ıfth	e organi	nzation is not a section 509	(a)(3) supporting o	ganization and it	s gross re	ceipts are norm	nally <b>not</b> m	ore th	nan \$25,000. A		
	Form	990-EZ or Forn	n 990 re	eturn is not required, but it	f the organization	chooses to file a	return, be	sure to file a co	omplete re	turn.			
L	Add lı	nes 5b, 6b, and 7	b, to line	ne 9 to determine gross rece	ıpts; ıf \$500,000 or	more, file Form 99	0 instead o	of Form 990-EZ	▶ \$	;			
	art	Revenu	e, Exp	penses, and Change	es in Net Asse	ts or Fund Ba	alances	(See the ins	struction	s for	Part I.)		
	1	Contribution	ons, gif	fts, grants, and similar a	amounts receive	d			. 1		149 137 -		
	2	Program s	ervice	revenue including gove	rnment fees and	contracts .			. 2				
	3	Membersh	ip due	es and assessments.					. 3		/		
	4	Investmen	t incom	ńe					. 4	, ,	· 43-		
	5	a Gross amo	ount fro	om sale of assets other	than inventory		5a						
	-	b Less: cost	or othe	er basis and sales expe	enses		5b						
		c Gain or (lo	ss) fror	m sale of assets other tl	han inventory (S	ubtract line 5b	from line	5a)	. 5c				
Ge	6	Special event	ts and ac	ctivities (complete applicable p	parts of Schedule G).	If any amount is fro	m gaming,	check here ▶ [			-		
Revenue					of								
è		reported o	•				6a						
_		•		enses other than fundrai			6b						
				oss) from special events			from line	6a)	. 6c	]	į.		
	l			ventory, less returns an			7a	•					
	-	b Less: cost		•			7b						
	1			oss) from sales of invent			7a)		. 7c				
	8				, , , , , , , , , , , , , , , , , , , ,		•		) 8				
	9		•	Add lines 1, 2, 3, 4, 5c, 6	Sc. 7c. and 8 .				▶ 9		149 180 -		
	10			ar amounts paid (attach					. 10		244 889-		
	11								. 11				
Ç				ompensation, and empl					. 12				
oenses	13			s and other payments to					. 13				
ē	14								. 14		622 —		
ŭ	15	Printing, p	Occupancy, rent; utilities, and maintenance					. 15					
	16	Other exp	Other expenses (describe 6 that Control 175Ms)								7.789-		
	17	7 Total exp	enses.	Add lines 10 through	6		·		) <u>16</u> 17		253333-		
	140			ty for the year (Subtract					. 18		(104 153-)		
Net Assets	19			nd balances at beginn							-0-0		
Z Z	<b>š</b>										87277		
į	20	Other cha	end-of-year figure reported on priorityear's return)										
Ž	21			nd balances at end of ye					. <u>20</u>		16854-		
j	art	II Balanc	e She	ets. If Total assets on I	ine 25, column (	B) are \$1,250,0	00 or mo	re, file Form		ad of	Form 990-EZ.		
				(See the instructions				(A) Beginni			(B) End of year		
2	2	Cash, savings	s, and in	investments				873	199 -	22	49646-		
		Land and buil								23			
		Other assets	_							24			
			•					87	<del>-99 -</del>	25	49646-		
				scribe LOANS						26	66500-		
	7			halances (line 27 of co		gree with line 2	1)	87:	299 ~	27	(16854-)		

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2009)

Cat No. 106421

	990-EZ (2009) FRIENDS OF YESHIVA C			298718	7	Page 2
Desc man	t is the organization's primary exempt purpose? cribe what was achieved in carrying out the organer, describe the services provided, the number of program title.	anization's exempt purpos of persons benefited, and c	ses. In a clear ar	nd concise	(Requision 501(c) organ	Expenses used for section (3) and 501(c)(4) uzations and section a)(1) trusts; optional thers.)
28	SCHOLARSITIP GRANTS TO	- 1 W 5 7 7 7 198	el 116 c. 4 %	<u> </u>	28a	8447-
29			7 - 7			. , .
30		includes foreign grants, che			29a 30a	
31	Other program services (attach schedule)			· · ·	Joa	
	(Grants \$ ) If this amount				31a	
	Total program service expenses (add lines 28a t IV List of Officers, Directors, Trustees, and Key				32	8447—
F di	List of Officers, Directors, Trustees, and Rej	(b) Title and average	(c) Compensation	(d) Contribution		.(e) Expense
	(a) Name and address	hours per week devoted to position	(If not paid, enter -0)	employee benefit deferred comper	plans &	account and
	GEORGE WEMBERGER- Brooklyn ny	PRESIDENT AS NEEDED	-0-	-0-		~0-
	BARRY SEPTIMUS LAWFENCE, NY	AS NEEDED	_0-	- ی ر		- 6-
	SHIMON ZELDES LAKEWOOD, NI	SECRETARY AS NEEDED	~ 0-	-0-		-0-
		AS NEEVLY			-	
	BORNEW EPSTEIN	AS NEEDED	. 0-	-0-		
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45

Other Information (Note the statement requirements in the instructions for Part V.) Yes 33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed 33 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of X If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but 35 not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T. Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section X 6033(e) notice, reporting, and proxy tax requirements? 35a 35b Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets 36 during the year? If "Yes," complete applicable parts of Schedule N . . . . . . . . . . . . . . . . . 36 37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 37b 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? . . . 38a **b** If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . Section 501(c)(7) organizations. Enter: 39a **b** Gross receipts, included on line 9, for public use of club facilities . . . . . . . 39b 40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: \_\_\_\_\_; section 4912 ▶ \_\_\_\_\_\_; section 4955 ▶ 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 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. Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter 40e List the states with which a copy of this return is filed. ▶ 41 42a The organization's books are in care of ▶ BORNCH EPSTEIN Telephone no. ▶ 718-871-1997 Located at ► 632 € 5TH ST BROOKIND NY 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 Yes No 42b 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. c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . 42c If "Yes," enter the name of the foreign country: ▶ Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . . Yes No 44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of

Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 

orm 990-EZ (	(2009)					oostion.	4947(a)(1) no	nexemp		le trusts o				age 4
Part VI	Section 50 501(c)(3) o and comp												–49b	> 25 x > 25 x >
<b>16</b> Did	the organiza	tion eng	age in d	irect or	indirect	t political	campaign acti	vities on b	ehalf of or	in opposition	on to 🕝	ĺ, ž	Yes	No
	didates for pu				-		-				. [	46		X
							s," complete So					47.		X
<b>48</b> Is th	ne organizatio	n a scho	ol as des	scribed i	in sectio	on 170(b)(	1)(A)(iı)? If "Yes	" complete	e Schedule	Ε	.	48		X
19a Did	the organizat	iion mak	e any tra	iņsfērs 1	to an ex	cempt no	n-charitable rel	ated orgar	nization? .		. [4	49a		×
	es," was the											49b		
50 Con emp	npiete this ta ployees) who	each red	ne organ beived m	ization: iore tha	s five hi n \$100,0	gnest co 000 of co	mpensated em Impensation fro	ployees (o om the org	ther than c anization.	officers, dired If there is no	ctors, tr ne, ente	ustee er "No	s and one."	d key
	Name and addres		employee p			(b) 1	Itle and average ours per week oted to position		mpensation	(d) Contributi employee benefi deferred compe	ons to it plans &	(e)	Expensount au	ınd
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51 Con \$100	nplete this ta 0,000 of con (a) Name and	able for the state of the state	the orga on from	nization the orga	n's five lanization	highest c	compensated in a sis none, enter	"None."						
51 Con \$100	al number of	able for the state of the state	depender	nization the organization pendent control that I have	ractors e	paid more to paid	compensated in a six none, enter than \$100,000	"None."  "None."	(b) Ty	pe of service	o the best	c) Com	npensa	ation
d Tota	al number of	able for the state of the state	depender	nization the organization pendent control that I have	ractors e	paid more to paid	compensated in a six of the six o	"None."  "None."	(b) Ty	pe of service	o the best	c) Com	npensa	edge
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#### **SCHEDULE A** (Form 990 or 990-EZ)

## **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.

OMB No. 1545-0047 Open to Public

Department of the Treasury

		venue Service	PAL	tach to Form 9	,, oi 1-0	· III 590-E	> 366	sepai ale	เกอน นะแบ			Inspection		
		he organization FRIEN		ESHIVA			الحريد			13	298			
Par	<u>t I</u>	Reason	for Public Ch	arity Status	(All org	ganizatio	ns must	t comple	ete this	oart.) Se	e instruc	ctions.		
The	orga	anization is no	ot a private foun	dation becaus	e it is: (	For lines	1 throug	h 11, che	eck only	one box.	)			
1		A church, co	nvention of chur	ches, or asso	ciation	of church	nes descr	ibed in <b>s</b>	ection 1	70(b)(1)(A	\)(i).			
2		A school des	scribed in <b>sectio</b>	n 170(b)(1)(A)	(ii). (Att	ach Sche	edule E.)							
3		-	a cooperative h	-	_							-		
4	Ш		_	•	in conji	unction v	vith a hos	spital des	scribed in	section	170(b)(1	(A)(iii). Enter the		
_			me, city, and sta				· · · · · · · · · · · · · · · · · · ·							
5	_	section 170	<b>(b)(1)(A)(iv).</b> (Cor	nplete Part II.)		-	-					unit described in		
6			ate, or local gove									•		
7	×	described in	section 170(b)(	<b>1)(A)(vi).</b> (Com	plete P	art II.)			governm	ental unit	t or from	the general public		
8			y trust described											
9												p fees, and gross		
												than 33% % of its from businesses		
			the organization								OTT taxy	HOITI DUSINGSSCS		
10		•	ion organized ar				-		-		a)(4)	•		
11	H											r to carry out the		
• •	_											a)(2). See section		
		509(a)(3). Ch	neck the box tha	t describes th	e type o	of suppo	rting orga	anization	and com	plete line	s 11e thr	ough 11h.		
	509(a)(3). Check the box that describes the type of supporting organization and comple  a □ Type I b □ Type II c □ Type III-Functionally integrated										d 🗌 Type III-Other			
е												more disqualified		
					d other	r than one	e or more	publicly	supporte	d organiz	ations de	scribed in section		
		509(a)(1) or	section 509(a)(2).	•										
f		If the organi	zation received	a written dete	rminati	on from	the IRS 1	that it is	a Type I	, Type II	, or Type	III supporting _		
			, check this box									🗆		
g	,		t 17, 2006, has	the organization	n acce	pted any	gift or c	ontributio	on from a	ny of the				
		following pe								1 2		Yes No		
			who directly or						n person	is describ	bea in (ii)	11g(i)		
		` '	elow, the govern	-			gariizalio					11g(ii)		
			member of a pe ontrolled entity of				 (ii) above	?				11g(iii)		
h			following informa							• • •				
(i)	Nam	e of supported	(ii) EIN	(iii) Type of orga	nızatıon	(iv) Is the	organization	(v) Did y	ou notify		s the	(vii) Amount of		
	or	ganization		(described on lines 1–9 above or IRC section			sted in your document?	the organization in col. (i) of your		organization in col. (i) organized in the		support		
				(see instructi				supp	oort?		S.?			
						Yes	No	Yes	No	Yes	No			
			-											
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Total	.1		1 7 5 7 17 1	ı -	, 237.	7.60	I - PISTON	124 630	1	the state of	1.37225	i		

Sche	dule A (Form 990 or 990-EZ) 2009 FRIEVO	s of YES	HIVA DI	m Elci	KONON	13-298	7/88 F, Page <b>2</b>	
=	Support Schedule for Org (Complete only if you chec	<b>janizations C</b> ked the box	<b>Described in</b> on line 5, 7,	Sections 17 or 8 of Part I	<b>0(b)(1)(A)(iv)</b> .)			
	tion A. Public Support lendar year (or fiscal year beginning in) ▶	(a) 200E	(h) 0006	(0) 0007	(4) 0000	(-) 0000	(O'T-1-1	
Ca	ienigai year (or iiscai year beginning in)	(a) 2005	<b>(b)</b> 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total	
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	520125-	762320-	502899-	347415-	244889-	2377648	
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	520125-	762320-	502899-	347415-	244 889 -	2377648	
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)	A 2 - 10					288.595-	
6	Public support. Subtract line 5 from line 4.	<b>"是在工作的</b>					2089053-	
Sec	tion B. Total Support							
Ca	lendar year (or fiscal year beginning in) 🕨	(a) 2005	<b>(b)</b> 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total	
7	Amounts from line 4	520125-	762320-	502899-	347415-	244889-	2377648-	
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	216-	518-	198-	126-	43-	1101-	
9	Net income from unrelated business activities, whether or not the business is regularly carried on						- Sylven	
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 .	(1)	-	是一分生物理	2000年5月	第3450000000	2378749-	
12	Gross receipts from related activities, etc.					12		
13	First five years. If the Form 990 is for organization, check this box and stop he	ere . <u>.</u> .	<u></u>				on 501(c)(3)	
Sec	tion C. Computation of Public Su					<del> </del>	07 G2 **	
14	· · · · · · · · · · · · · · · · · · ·							
15	Public support percentage from 2008 Sc						89.59 %	
16a								
b	and stop here. The organization qualifies as a publicly supported organization							
17a	10%-facts-and-circumstances test—20 more, and if the organization meets the "facts-and-circum organization meets the "facts-and-circum	009. If the organ	nization did not mstances" test,	check a box on check this box	line 13, 16a, or and stop here	16b, and line 1 Explain in Part	4 is 10% or	
b 18	10%-facts-and-circumstances test—2008 more, and if the organization meets the "organization meets the "facts-and-circumstant" Private foundation. If the organization did	facts-and-circun ances" test. The	nstances" test, organization qu	check this box alifies as a publi	and <b>stop here.</b> cly supported or	Explain in Part ganization .	IV how the	