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Form **990****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)

OMB No 1545-0047

**2009**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A For the 2009 calendar year, or tax year beginning** 07/01, 2009, and ending 06/30, 2010

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	<b>C Name of organization</b> MEMPHIS JEWISH FEDERATION		<b>D Employer identification number</b>
		Doing Business As		62-0475747
		Number and street (or P O box if mail is not delivered to street address) Room/suite		<b>E Telephone number</b>
		6560 POPLAR AVENUE		(901) 767-7100
		City or town, state or country, and ZIP + 4		
		<b>F Name and address of principal officer</b>		<b>G Gross receipts \$</b> 12,617,695.
				<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
				If "No," attach a list. (see instructions)
				<b>H(c)</b> Group exemption number ▶
<b>I Tax-exempt status</b>		<input checked="" type="checkbox"/> 501(c) ( 3 ) ◀ (insert no )	<input type="checkbox"/> 4947(a)(1) or	<input type="checkbox"/> 527
<b>J Website:</b> ▶ MEMJFED.ORG				
<b>K Form of organization</b>		<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Association
		<input type="checkbox"/> Other ▶	<b>L Year of formation</b> 1939	<b>M State of legal domicile</b> TN

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities		
	TO SERVICE AS A CENTRAL FUNDRAISING AND ALLOCATION AGENCY FOR THE		
	BENEFIT OF JEWISH ACTIVITY AND TO PROMOTE HARMONY, UNDERSTANDING, &		
	GOOD RELATIONS AMONG THE JEWISH COMMUNITY AND LARGER COMMUNITIES.		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	79
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	79
<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	13	
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	0	
<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	20,027.	
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	28,350.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	2,960,897.	3,169,536.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	718,604.	342,539.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-389,762.	131,081.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,289,739.	3,643,156.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	2,589,513.	2,623,613.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	695,036.	542,227.
	<b>b</b> Total fundraising expenses, Part IX, column (D), line 25 ▶ 225,314.	0.	0.
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 1f-24f)	489,744.	406,004.
	<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,774,293.	3,571,844.
<b>19</b> Revenue less expenses Subtract line 18 from line 12	-484,554.	71,312.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	16,786,652.	17,005,031.
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	2,252,926.	1,994,128.
		14,533,726.	15,010,903.

**Part II Signature Block**

<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		
	Signature of officer: <i>Jeffrey Feld</i> Date: 11-29-10 Type or print name and title: Jeffrey Feld - Executive Director		
<b>Paid Preparer's Use Only</b>	Preparer's signature: <i>[Signature]</i> Date: 11-20-10	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions) P00037693
	Firm's name (or yours if self-employed), address, and ZIP + 4: BDO USA, LLP 6075 POPLAR AVE, STE 630 MEMPHIS, TN 38119	EIN: 13-5381590	Phone no: 901-680-7600
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			

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

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**Part III** Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

ATTACHMENT 2

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code: ) (Expenses \$ 2,911,271. including grants of \$ 2,623,613 ) (Revenue \$ 0. )  
PROMOTE INTEREST AND WELFARE IN THE JEWISH COMMUNITY**4b** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4c** (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )**4d** Other program services. (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )**4e** Total program service expenses ► 2,911,271.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .		X
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .	X	
12A Was the organization included in consolidated, independent audited financial statement for the tax year? . . . . .	Yes	No
If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional . . . . .	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .		X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I . . . . .		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I . . . . .		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .		X

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**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II. . . . .	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III. . . . .		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	X	
24 a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25 . . . . .		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
25 a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .		X
b	Is the organization 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 . . . . .		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) . . . . .		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV. . . . .		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV. . . . .		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	X	

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable . . . . .		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . . . .		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		X
4b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	X	
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .	X	
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .		X
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the organization make any taxable distributions under section 4966? . . . . .		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .		X
10	<b>Section 501(c)(7) organizations.</b> Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .		
11	<b>Section 501(c)(12) organizations.</b> Enter		
11a	Gross income from members or shareholders . . . . .		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .		X
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .		

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

**Section A. Governing Body and Management**

	Yes	No
<b>1a</b> Enter the number of voting members of the governing body . . . . .	79	
<b>b</b> Enter the number of voting members that are independent . . . . .	79	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	X	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		X
<b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .		X
<b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .		X
<b>6</b> Does the organization have members or stockholders? . . . . .		X
<b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .		X
<b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b> The governing body? . . . . .	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		X

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

	Yes	No
<b>10a</b> Does the organization have local chapters, branches, or affiliates? . . . . .		X
<b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .	N/A	
<b>11</b> Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .		X
<b>11A</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b> Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	X	
<b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	X	
<b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .	X	
<b>13</b> Does the organization have a written whistleblower policy? . . . . .	X	
<b>14</b> Does the organization have a written document retention and destruction policy? . . . . .		X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	X	
<b>b</b> Other officers or key employees of the organization . . . . .		X
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.) . . . . .		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		X
<b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	N/A	

**Section C. Disclosure**

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

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request

**19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

**20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization JEFFREY FELD 6560 POPLAR AVENUE MEMPHIS, TN 38138  
901-767-7100







**Part VIII Statement of Revenue**

62-0475747

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	1a	Federated campaigns . . . . .	1a				
	b	Membership dues . . . . .	1b				
	c	Fundraising events . . . . .	1c				
	d	Related organizations . . . . .	1d				
	e	Government grants (contributions) . . . . .	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	1f	3,169,536			
	g	Noncash contributions included in lines 1a-1f \$ . . . . .					
	h	<b>Total.</b> Add lines 1a-1f . . . . .		3,169,536.			
<b>Program Service Revenue</b>				<b>Business Code</b>			
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue . . . . .					
	g	<b>Total.</b> Add lines 2a-2f . . . . .		0.			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts) . . . . .	ATTACHMENT 3	400,405.	400,405.		
	4	Income from investment of tax-exempt bond proceeds . . . . .		0			
	5	Royalties . . . . .		0			
			(i) Real (ii) Personal				
	6a	Gross Rents. . . . .					
	b	Less rental expenses . . . . .					
	c	Rental income or (loss) . . . . .					
	d	Net rental income or (loss) . . . . .		0			
	7a	Gross amount from sales of assets other than inventory . . . . .	(i) Securities (ii) Other	8,908,185	8,488.		
	b	Less cost or other basis and sales expenses . . . . .		8,918,892	55,647.		
	c	Gain or (loss) . . . . .		-10,707.	-47,159.		
	d	Net gain or (loss) . . . . .		-57,866.	-48,543.	-9,323.	
	8a	Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c) See Part IV, line 18 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from fundraising events . . . . .		0.			
	9a	Gross income from gaming activities See Part IV, line 19 . . . . .	a				
	b	Less direct expenses . . . . .	b				
	c	Net income or (loss) from gaming activities . . . . .		0.			
	10a	Gross sales of inventory, less returns and allowances . . . . .	a				
	b	Less cost of goods sold . . . . .	b				
c	Net income or (loss) from sales of inventory . . . . .		0.				
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
11a	MISCELLANEOUS . . . . .	525990	55,400	55,400.			
b	IRONWOOD CAPITAL . . . . .	525990	75,681	46,331.	29,350.		
c	. . . . .						
d	All other revenue . . . . .						
e	<b>Total.</b> Add lines 11a-11d . . . . .		131,081.				
12	<b>Total Revenue.</b> See instructions . . . . .		3,643,156.	453,593.	20,027.		

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21 . . .	2,623,613.	2,623,613.		
2 Grants and other assistance to individuals in the U S See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	148,260.	54,455.	57,119.	36,686.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages . . . . .	338,902.	124,476.	130,566.	83,860.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	17,319.	4,997.	7,356.	4,966.
9 Other employee benefits . . . . .	0.			
10 Payroll taxes . . . . .	37,746.	12,309.	13,032.	12,405.
11 Fees for services (non-employees)				
a Management . . . . .	0.			
b Legal . . . . .	0.			
c Accounting . . . . .	26,166.		26,166.	
d Lobbying . . . . .	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees . . . . .	0.			
g Other . . . . .	13,868.	32.	13,836.	
12 Advertising and promotion . . . . .	898.	898.		
13 Office expenses . . . . .	12,039.	443.	11,596.	
14 Information technology . . . . .	0.			
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	39,287.	11,888.	16,296.	11,103.
17 Travel . . . . .	0.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . .	15,806.	2,640.	10,518.	2,648.
20 Interest . . . . .	0.			
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . .	15,700.	3,066.	12,634.	
23 Insurance . . . . .	53,166.	13,132.	21,493.	18,541.
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a INVESTMENT MGMT FEES -----	52,155.		52,155.	
b AUTOMOBILE EXPENSE -----	4,245.	1,486.	1,698.	1,061.
c UTILITIES -----	13,079.	9,781.	1,962.	1,336.
d LEADERSHIP DEVELOPMENT -----	8,594.	5,182.	3,412.	
e COMMUNITY RELATIONS COUNCIL -----	4,612.	4,612.		
f All other expenses -----	146,389.	38,261.	55,420.	52,708.
25 Total functional expenses. Add lines 1 through 24f	3,571,844.	2,911,271.	435,259.	225,314.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	489,044.	1	439,955.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,009,083.	3	1,807,309.
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	650,292.		
	10b Less accumulated depreciation	576,360.	85,026.	10c 73,932.
	11 Investments - publicly traded securities	11,947,960.	11	12,461,813.
	12 Investments - other securities See Part IV, line 11	2,107,627.	12	2,107,627.
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	147,912.	15	114,395.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	16,786,652.	16	17,005,031.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	44,681.	17	50,798.
	18 Grants payable	2,208,245.	18	1,943,330.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	2,252,926.	26	1,994,128.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,804,779.	27	3,883,128.
	28 Temporarily restricted net assets	10,728,947.	28	11,127,775.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 <b>Total net assets or fund balances</b>	14,533,726.	33	15,010,903.
	34 <b>Total liabilities and net assets/fund balances</b>	16,786,652.	34	17,005,031.

Form 990 (2009)

**Part XI Financial Statements and Reporting**

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? . . . . .	X	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . . If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .		X
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2009)

OMB No. 1545-0047

**Department of the Treasury**  
**Internal Revenue Service**

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

2009

Open to Public  
Inspection

Name of the organization

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

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

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

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

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

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

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

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

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

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

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

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

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

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

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 it 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?

(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? 

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

(ii) A family member of a person described in (i) above? 

11g(ii)		X
---------	--	---

(iii) A 35% controlled entity of a person described in (i) or (ii) above? 

11g(iii)		X
----------	--	---

h Provide the following information about the supported organization(s)

[illegible]

**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 any "unusual grants") . . . . .	3,501,727	3,445,119	3,542,667	2,960,897	3,169,536	16,619,946
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> <b>Total.</b> Add lines 1 through 3 . . . . .	3,501,727	3,445,119	3,542,667	2,960,897	3,169,536	16,619,946
<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</b> <b>Public support.</b> Subtract line 5 from line 4 . . . . .						16,619,946

**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 . . . . .	3,501,727	3,445,119	3,542,667	2,960,897	3,169,536	16,619,946
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	1,126,584	612,357	929,277	923,294	400,405	3,991,917
<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) . . . . .	106,527	17,936	93,655	-389,792	131,081	-40,593
<b>11</b> <b>Total support.</b> Add lines 7 through 10 . . . . .						20,571,270
<b>12</b> Gross receipts from related activities, etc (see instructions) . . . . .					12	
<b>13</b> <b>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 <b>stop here</b> . . . . .						<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)) . . . . .	<b>14</b>	80.79 %
<b>15</b> Public support percentage from 2008 Schedule A, Part II, line 14 . . . . .	<b>15</b>	81.17 %
<b>16a</b> <b>33 1/3 % support test - 2009.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input checked="" type="checkbox"/>
<b>b</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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a</b> <b>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 <b>stop here.</b> 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</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 <b>stop here.</b> 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</b> <b>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"/>

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

**Section A. Public Support**

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

**Section B. Total Support**

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

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

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

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

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



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

## OTHER INCOME:

IRONWOOD CAPITAL PARTNERS L.P.:

\$75,681 WAS REPORTED ON A K-1 FROM IRONWOOD CAPITAL PARTNERS L.P.

MEMPHIS JEWISH FEDERATION OWNS A 3.81% INTEREST IN IRONWOOD CAPITAL  
PARTNERS L.P.

## MISC OTHER INCOME:

\$55,400 WAS RECEIVED FROM MEMBER FEES, PASSOVER INCOME, GOLF TOURNAMENT  
SPONSORSHIPS, HONORIALS/MEMORIALS, AND OTHER MISC SOURCES.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts** Complete if  
the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . . ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . . ☐ Yes ☐ No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year  
► \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year  
► \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**  
Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ► \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 . . . . . ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ► \$ \_\_\_\_\_

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

Schedule D (Form 990) 2009

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition      d ☐ Loan or exchange programs  
 b ☐ Scholarly research      e ☐ Other \_\_\_\_\_  
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

b If "Yes," explain the arrangement in Part XI V and complete the following table

	Amount
c Beginning balance . . . . .	1c
d Additions during the year . . . . .	1d
e Distributions during the year . . . . .	1e
f Ending balance . . . . .	1f

2a Did the organization include an amount on Form 990, Part X, line 21? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XI V

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Net investment earnings, gains, and losses . . . . .					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %  
 b Permanent endowment ▶ \_\_\_\_\_ %  
 c Term endowment ▶ \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations . . . . .	3a(i)	
(ii) related organizations . . . . .	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	3b	

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		40,748.		40,748.
b Buildings . . . . .		119,685.	116,387.	3,298.
c Leasehold improvements . . . . .				
d Equipment . . . . .		162,745.	149,208.	13,537.
e Other . . . . .		327,114.	310,765.	16,349.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				73,932.

Schedule D (Form 990) 2009

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives . . . . .		
Closely-held equity interests . . . . .		
Other THRU IRONWOOD CAPITAL PARTNERS	2,107,627.	
<b>Total</b> (Column (b) must equal Form 990, Part X, col (B) line 12) ►	2,107,627.	

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 13 )		

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

Part IX Other Assets. See Form 990, Part IX, line 15.	
(a) Description	(b) Book value
<b>Total</b> (Column (b) must equal Form 990, Part X, col. (B) line 15)	114,395

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

1.	(a) Description of liability	(b) Amount
	Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,643,156.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,571,844.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	71,312.
4	Net unrealized gains (losses) on investments	4	584,982.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-179,117.
9	Total adjustments (net). Add lines 4 through 8	9	405,865.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	477,177.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	3,996,866.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	584,982.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	-231,272.
e	Add lines 2a through 2d	2e	353,710.
3	Subtract line 2e from line 1	3	3,643,156.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	3,643,156.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	3,519,689.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	-52,155.
e	Add lines 2a through 2d	2e	-52,155.
3	Subtract line 2e from line 1	3	3,571,844.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	3,571,844.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

**Part XIV** Supplemental Information (continued)

OTHER:

PART XI, LINE 8:

\$179,117 IS INCOME FROM A K-1 FROM IRONWOOD CPAITAL PARTNERS L.P. THIS INCOME WAS NOT REPORTED ON THE FINANCIAL STATEMENTS.

PART XII, LINE 2D:

THIS INCLUDES THE FOLLOWING: ( $\$179,117 + 52,155 = 231,272$ ). \$179,117 IS INCOME FROM A K-1 FROM IRONWOOD CAPITAL PARTNERS L.P. THIS INCOME WAS NOT REPORTED ON THE FINANCIAL STATEMENTS. \$52,155 WERE MANAGEMENT FEES PAID THAT WERE REPORTED AGAINST THE REVENUE ON THE FINANCIAL STATEMENTS AND WITH THE EXPENSES ON THE TAX RETURN.

PART XIII, LINE 2D:

\$52,155 WERE MANAGEMENT FEES PAID THAT WERE REPORTED AGAINST THE REVENUE ON THE FINANCIAL STATEMENTS AND WITH THE EXPENSES ON THE TAX RETURN.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed** ☐

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
	JEWISH FEDERATIONS OF NORTH AMERICA PO BOX 157 NEW YORK, NY 10268	13-1624240	501(C)(3)	1,292,830.				HUMANITARIAN ACT
	MARGOLIN HEBREW ACADEMY 390 WHITE STATION RD MEMPHIS, TN 38117	62-60022000	501(C)(3)	322,111				SCHOLARSHIPS
	BORNELUM SOLOMON SCHECHTER SCHOOL 5641 HUMPHREYS BLVD MEMPHIS, TN 38120	62-1351424	501(C)(3)	61,086.				SCHOLARSHIPS
	MEMPHIS JEWISH HIGH SCHOOL PARK PLACE CENTER MEMPHIS, TN 38119	20-3296176	501(C)(3)	33,710				SCHOLARSHIPS
	MEMPHIS JEWISH COMMUNITY CENTER 5560 POPLAR AVE GERMANTOWN, TN 38138	62-0481800	501(C)(3)	300,000				JEWISH PROGRAMS
	MEMPHIS JEWISH HOME 36 BAZEBERRY CORDOVA, TN 38018	62-0499939	501(C)(3)	100,000				ELDERLY ASSISTANCE
	JEWISH FAMILY SERVICE 5560 POPLAR AVE GERMANTOWN, TN 38138	62-0199430	501(C)(3)	149,000				SOCIAL SERVICES
	B'NAI B'RITH YOUTH ORGANIZATION 2020 K STREET NW WASHINGTON, DC 20006	31-1794932	501(C)(3)	31,000				YOUTH SERVICES
	PLOUGH TOWERS 5580 POPLAR AVE GERMANTOWN, TN 38138	62-1027049	501(C)(3)	32,500				ELDERLY PROGRAMS
	JEWISH FOUNDATION OF MEMPHIS 5560 POPLAR AVE GERMANTOWN, TN 38138	62-1618399	501(C)(3)	12,500				JEWISH COMMUNITY
	TEMPLE ISRAEL 1376 MASSEY ROAD MEMPHIS, TN 38120	62-0488036	501(C)(3)	15,324				EDUCATION
	JACOBS CAMP PO BOX 327 UTICA, MS 39175	13-1663143	501(C)(3)	29,927				SCHOLARSHIPS

2 Enter total number of section 501(c)(3) and government organizations 14

3 Enter total number of other organizations 14

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

Schedule I (Form 990) 2009

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MEMPHIS JEWISH FED

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**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

PROCEDURES FOR MONITORING USE OF GRANT FUNDS:

1. QUARTERLY REVIEWS BY NEEDS ASSESSMENTS AND ALLOCATIONS COMMITTEE OF

RECIPIENT AGENCIES

2. FINANCIAL INFORMATION PROVIDED, IE AUDITED STATEMENTS, ETC.

3. ANNUAL PRESENTATIONS OF PROGRAM ACHIEVEMENTS PRESENTED TO ALLOCATIONS

COMMITTEE

4. MEETINGS WITH RECIPIENT AGENCIES TO DISCUSS PROGRAM PROGRESS.







**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990,  
Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

**Part I Questions Regarding Compensation**

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

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? **4a** X
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b** X
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c** X
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization? **5a** X
- b** Any related organization? **5b** X
- If "Yes" to line 5a or 5b, describe in Part III.

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

- a** The organization? **6a** X
- b** Any related organization? **6b** X
- If "Yes" to line 6a or 6b, describe in Part III

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

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

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

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

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Schedule J (Form 990) 2009



**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990**

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

OMB No 1545-0047

**2009**

**Open to Public  
Inspection**

Name of the organization

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

ATTACHMENT 1

PART VI, SECTION A, LINE 2

SEE ATTACHED SCHEDULE

PART VI, SECTION B, LINE 11

990 AND 990T ARE PREPARED BY INDEPENDENT ACCOUNTING PROFESSIONALS. THE  
RETURNS ARE REVIEWED BY THE CONTROLLER, EXECUTIVE DIRECTOR, AND  
VICE-PRESIDENT MANAGEMENT/FINANCE.

PART VI, SECTION B, LINE 12C

REVIEW AND SIGNATURE OF ALL DISBURSEMENTS BY EXECUTIVE DIRECTOR AND  
VICE-PRESIDENT MANAGEMENT/FINANCE. INCLUDED IN THIS PROCESS IS A REVIEW  
FOR POSSIBLE CONFLICTS OF INTEREST.

PART VI, SECTION B, LINE 15

THE JEWISH FEDERATIONS OF NORTH AMERICA IS THE CENTRAL CLEARING HOUSE FOR  
JEWISH FEDERATIONS IN NORTH AMERICA. THEY CONDUCT AN ANNUAL EXECUTIVE  
SALARY SURVEY FOR ALL FEDERATIONS IN NORTH AMERICA BASED UPON CITY SIZE.  
THE EXECUTIVE DIRECTOR'S SALARY IS REVIEWED BY THE HUMAN RESOURCES VICE  
PRESIDENT AND PRESIDENT IN LIGHT OF THIS SURVEY TO DETERMINE THAT THE  
SALARY IS IN LINE WITH OTHER FEDERATIONS OF COMPARABLE SIZE. THE FINAL  
ANNUAL SALARY FOR THE EXECUTIVE DIRECTOR IS APPROVED BY THE HUMAN  
RESOURCES VICE PRESIDENT AND THE PRESIDENT.

PART VI, SECTION C, LINE 19

THE MEMPHIS JEWISH FEDERATION'S WEBSITE ADVISES THE PUBLIC THAT ALL

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

**Schedule O (Form 990) 2009**

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MEMPHIS JEWISH FED

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Name of the organization

Employer identification number

MEMPHIS JEWISH FEDERATION

62-0475747

ATTACHMENT 1 (CONT'D)

GOVERNANCE DOCUMENTS AND THE 990 AND 9980T ARE AVAILABLE UPON REQUEST BY  
CONTACTING THE MEMPHIS OFFICE.

ATTACHMENT 2FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE FEDERATION SERVES AS A CENTRAL FUNDRAISING AND ALLOCATION AGENCY  
IN THE MEMPHIS METROPOLITAN AREA FOR THE BENEFIT OF THE JEWISH  
ACTIVITIES AND PROMOTES HARMONY, UNDERSTANDING AND GOOD RELATIONS  
AMONG THE MEMBERS OF THE JEWISH COMMUNITY AND THE LARGER COMMUNITIES  
OF WHICH IT IS A PART.

ATTACHMENT 3FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST & DIVIDEND INCOME - INVESTMENTS	249,810	249,810.		
INTEREST INCOME - IRONWOOD CAPITAL PARTNERS, L.P.	124,411.	124,411.		
DIVIDEND INCOME - IRONWOOD CAPITAL PARTNERS, L.P.	26,184.	26,184.		
TOTALS	<u>400,405.</u>	<u>400,405.</u>		

ATTACHMENT 4FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIESDESCRIPTIONENDING  
BOOK VALUE

Name of the organization

Employer identification number

MEMPHIS JEWISH FEDERATION

62-0475747

ATTACHMENT 4 (CONT'D)

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
STATE OF ISRAEL	150,000.
MUTUAL FUNDS	7,075,309.
U.S. GOVERNMENT OBLIGATIONS	0.
EQUITY SECURITIES	5,236,504.
TOTALS	<u>12,461,813.</u>



**SCHEDULE D**  
**(Form 1041)**

Department of the Treasury  
Internal Revenue Service

# Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the instructions for  
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No 1545-0092

**2009**

Name of estate or trust

MEMPHIS JEWISH FEDERATION

Employer identification number

62-0475747

Note: Form 5227 filers need to complete only Parts I and II.

## Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b	8,488.
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	( )
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back	5	8,488.

## Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example 100 shares 7% preferred of "Z" Co)	(b) Date acquired (mo, day, yr)	(c) Date sold (mo, day, yr)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b	-66,354.
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	
9 Capital gain distributions	9	
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 Capital Loss Carryover Worksheet	11	( )
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back	12	-66,354.

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

**Part III Summary of Parts I and II****Caution:** Read the instructions *before* completing this part.

	(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
<b>13</b> Net short-term gain or (loss) . . . . .	<b>13</b>		8,488.
<b>14</b> Net long-term gain or (loss):			
<b>a</b> Total for year . . . . .	<b>14a</b>		-66,354.
<b>b</b> Unrecaptured section 1250 gain (see line 18 of the worksheet) . . . . .	<b>14b</b>		
<b>c</b> 28% rate gain . . . . .	<b>14c</b>		
<b>15</b> Total net gain or (loss). Combine lines 13 and 14 . . . . .	<b>15</b>		-57,866.

**Note:** If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet** necessary.

**Part IV Capital Loss Limitation**

<b>16</b> Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	<b>16</b>	( 3,000.)
<b>a</b> The loss on line 15, column (3) or <b>b</b> \$3,000 . . . . .		

**Note:** If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

**Part V Tax Computation Using Maximum Capital Gains Rates**

**Form 1041 filers.** Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

**Caution:** Skip this part and complete the worksheet on page 8 of the instructions if

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

**Form 990-T trusts.** Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

<b>17</b> Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34) . . . . .	<b>17</b>		
<b>18</b> Enter the smaller of line 14a or 15 in column (2) but not less than zero . . . . .	<b>18</b>		
<b>19</b> Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) . . . . .	<b>19</b>		
<b>20</b> Add lines 18 and 19 . . . . .	<b>20</b>		
<b>21</b> If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . . . . .	<b>21</b>		
<b>22</b> Subtract line 21 from line 20. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b> Subtract line 22 from line 17. If zero or less, enter -0- . . . . .	<b>23</b>		
<b>24</b> Enter the smaller of the amount on line 17 or \$2,300 . . . . .	<b>24</b>		
<b>25</b> Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> <b>Yes.</b> Skip lines 25 and 26, go to line 27 and check the "No" box <input type="checkbox"/> <b>No.</b> Enter the amount from line 23 . . . . .	<b>25</b>		
<b>26</b> Subtract line 25 from line 24 . . . . .	<b>26</b>		
<b>27</b> Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> <b>Yes.</b> Skip lines 27 thru 30, go to line 31 <input type="checkbox"/> <b>No.</b> Enter the smaller of line 17 or line 22 . . . . .	<b>27</b>		
<b>28</b> Enter the amount from line 26 (If line 26 is blank, enter -0-) . . . . .	<b>28</b>		
<b>29</b> Subtract line 28 from line 27 . . . . .	<b>29</b>		
<b>30</b> Multiply line 29 by 15% ( 15) . . . . .	<b>30</b>		
<b>31</b> Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>31</b>		
<b>32</b> Add lines 30 and 31 . . . . .	<b>32</b>		
<b>33</b> Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041) . . . . .	<b>33</b>		
<b>34</b> Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36) . . . . .	<b>34</b>		

Schedule D (Form 1041) 2009

▶ See instructions for Schedule D (Form 1041).  
▶ Attach to Schedule D to list additional transactions for lines 1a and 6a.

2009

MEMPHIS JEWISH FEDERATION

62-0475747

(a) Description of property (Example  
100 sh 7% preferred of "Z" Co )

(b) Date  
acquired  
(mo , day, yr )(c) Date sold  
(mo , day, yr )

**(d) Sales price**  
(see page 4 of the  
instructions)

(e) Cost or other basis  
(see page 4 of the  
instructions)

(f) **Gain or (loss)**  
Subtract (e) from (d)

**1a** THRU IRONWOOD CAPITAL  
PARTNERS L.P.

VAR

VAR

8,488.

8,488.

<b>1b Total.</b> Combine the amounts in column (f). Enter here and on Schedule D, line 1b	8,488.
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**For Paperwork Reduction Act Notice, see the Instructions for Form 1041.**

Schedule D-1 (Form 1041) 2009

Employer identification number

[illegible]

<b>6b Total.</b> Combine the amounts in column (f). Enter here and on Schedule D, line 6b . . . . .	-66,354.
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Schedule D-1 (Form 1041) 2009

# Memphis Jewish Federation – Officers and Board of Directors 2009-2010

Name		Avg. Hrs Per Week	Position	Base Salary	Deferred Compensation	Auto Allowance	Non-Taxable Benefits
<b>Executive Committee 2009-2010</b>							
Jeffrey	Feld	37.75	Executive Director	146,011.74	6,529.14	4,200.00	17,325.88
Joel	Sklar	0.00	President	0.00	0.00	0.00	0.00
Scott	Richman	0.00	VP - CRC	0.00	0.00	0.00	0.00
Anthony	Morrison	0.00	VP - Engagement	0.00	0.00	0.00	0.00
Jill	Shanker	0.00	VP - Engagement	0.00	0.00	0.00	0.00
Sam	Chafetz	0.00	VP - FRD	0.00	0.00	0.00	0.00
Michael	Greenberg	0.00	VP - Human Resources	0.00	0.00	0.00	0.00
Jonathan	Frisch	0.00	VP - Israel/Overseas	0.00	0.00	0.00	0.00
Lee	Harkavy	0.00	VP - Mgmt /Finance	0.00	0.00	0.00	0.00
Rhonda	Feiler	0.00	VP - NA&A	0.00	0.00	0.00	0.00
Craig	Weiss	0.00	VP - Strategic Planning	0.00	0.00	0.00	0.00
Sheri	Lipman	0.00	Counsel	0.00	0.00	0.00	0.00
Stacy	Sanderson	0.00	YAD General Chair	0.00	0.00	0.00	0.00
Marc	Taub	0.00	YAD General Chair	0.00	0.00	0.00	0.00
Larry	Graber	0.00	Past President	0.00	0.00	0.00	0.00
Andy	Groveman	0.00	Appt -Past President	0.00	0.00	0.00	0.00
<b>Board of Directors 2009-2010</b>							
Lon	Alperin	0.00	Board Member	0.00	0.00	0.00	0.00
Rick	Baer	0.00	Board Member	0.00	0.00	0.00	0.00
Dr Scott	Baum	0.00	Board Member	0.00	0.00	0.00	0.00
Ron	Belz	0.00	Board Member	0.00	0.00	0.00	0.00
Marion	Bessoff	0.00	Board Member	0.00	0.00	0.00	0.00
Stanley	Blisky	0.00	Board Member	0.00	0.00	0.00	0.00
Bert	Bornblum	0.00	Board Member	0.00	0.00	0.00	0.00
Randon	Carvel	0.00	Board Member	0.00	0.00	0.00	0.00
Eliot	Cohen	0.00	Board Member	0.00	0.00	0.00	0.00
Robert	Cohen	0.00	Board Member	0.00	0.00	0.00	0.00
Pace	Cooper	0.00	Board Member	0.00	0.00	0.00	0.00

# Memphis Jewish Federation – Officers and Board of Directors 2009-2010

Name		Avg. Hrs Per Week	Position	Base Salary	Deferred Compensation	Auto Allowance	Non-Taxable Benefits
David	Cooper	0.00	Board Member	0.00	0.00	0.00	0.00
Marlene	Gerson	0.00	Board Member	0.00	0.00	0.00	0.00
Edward	Goldstein	0.00	Board Member	0.00	0.00	0.00	0.00
Jan	Groverman	0.00	Board Member	0.00	0.00	0.00	0.00
Alan	Harkavy	0.00	Board Member	0.00	0.00	0.00	0.00
Diane	Harkavy	0.00	Board Member	0.00	0.00	0.00	0.00
Iris	Harkavy	0.00	Board Member	0.00	0.00	0.00	0.00
Ron	Hoffman	0.00	Board Member	0.00	0.00	0.00	0.00
Josh	Kahane	0.00	Board Member	0.00	0.00	0.00	0.00
Gary	Kaplan	0.00	Board Member	0.00	0.00	0.00	0.00
Michael D	Kaplan	0.00	Board Member	0.00	0.00	0.00	0.00
David	Katz	0.00	Board Member	0.00	0.00	0.00	0.00
Marty	Keiman	0.00	Board Member	0.00	0.00	0.00	0.00
Jolie	Kisber	0.00	Board Member	0.00	0.00	0.00	0.00
Dr Stuart	Lazarov	0.00	Board Member	0.00	0.00	0.00	0.00
Dr. Lauren	Levinson	0.00	Board Member	0.00	0.00	0.00	0.00
Dr. Michael	Levinson	0.00	Special Appointment	0.00	0.00	0.00	0.00
Nancy	Levinson	0.00	Board Member	0.00	0.00	0.00	0.00
Barry	Lichterman	0.00	Board Member	0.00	0.00	0.00	0.00
Jay	Lindy	0.00	Board Member	0.00	0.00	0.00	0.00
Earl	Magdovitz	0.00	Board Member	0.00	0.00	0.00	0.00
Arthur	Malin	0.00	Board Member	0.00	0.00	0.00	0.00
Tracey	Mendelson	0.00	Board Member	0.00	0.00	0.00	0.00
Stefanie	Mintz	0.00	Board Member	0.00	0.00	0.00	0.00
Brooke	Moseley	0.00	Board Member	0.00	0.00	0.00	0.00
Evan	Nahmias	0.00	Board Member	0.00	0.00	0.00	0.00
Ronna	Newburger	0.00	Board Member	0.00	0.00	0.00	0.00
Billy	Orgel	0.00	Board Member	0.00	0.00	0.00	0.00
Mary Lynn	Perl	0.00	Board Member	0.00	0.00	0.00	0.00

# Memphis Jewish Federation – Officers and Board of Directors 2009-2010

Name		Avg. Hrs Per Week	Position	Base Salary	Deferred Compensation	Auto Allowance	Non-Taxable Benefits
Anne	Reef	0.00	Board Member	0.00	0.00	0.00	0.00
Jimmy	Ringel	0.00	Board Member	0.00	0.00	0.00	0.00
Skip	Rossen	0.00	Board Member	0.00	0.00	0.00	0.00
Judy	Royal	0.00	Board Member	0.00	0.00	0.00	0.00
Scott	Shanker	0.00	Board Member	0.00	0.00	0.00	0.00
Lara	Shwer	0.00	Board Member	0.00	0.00	0.00	0.00
Greg	Siskind	0.00	Board Member	0.00	0.00	0.00	0.00
Brad	Somer	0.00	Board Member	0.00	0.00	0.00	0.00
Ken	Steinberg	0.00	Board Member	0.00	0.00	0.00	0.00
Mark	Wender	0.00	Board Member	0.00	0.00	0.00	0.00
Jason	Wexler	0.00	Board Member	0.00	0.00	0.00	0.00
Kathy	Wexler	0.00	Board Member	0.00	0.00	0.00	0.00
Tricia	Woodman	0.00	Board Member	0.00	0.00	0.00	0.00
Mark	Bernsen	0.00	Past President	0.00	0.00	0.00	0.00
Laurie	Cooper	0.00	Past President	0.00	0.00	0.00	0.00
Harry	Samuels	0.00	Past President	0.00	0.00	0.00	0.00
Louise	Sklar	0.00	Past President	0.00	0.00	0.00	0.00
Rabbi Joel	Finkelstein	0.00	Anshei Sphard	0.00	0.00	0.00	0.00
Rabbi Shai	Finkelstein	0.00	Baron Hirsch	0.00	0.00	0.00	0.00
Rabbi Aaron	Rubinstein	0.00	Beth Shalom Synagogue	0.00	0.00	0.00	0.00
Rabbi Levi	Klein	0.00	Chabad Lubavitch	0.00	0.00	0.00	0.00
Rabbi David	Julian	0.00	Or Chadash	0.00	0.00	0.00	0.00
Rabbi Micah	Greenstein	0.00	Temple Israel	0.00	0.00	0.00	0.00
Rabbi Aaron	Feigenbaum	0.00	Young Israel Congregation	0.00	0.00	0.00	0.00

<u>Board Member</u>	<u>Board Member</u>	<u>Relationship</u>
Ronald Belz	Jan Groveman	Family Relationship
	Andy Groveman	Family Relationship
Laurie Cooper	Pace Cooper	Family Relationship
	David Cooper	Family Relationship
Marlene Gerson	Stefanie Mintz	Family Relationship
Larry Graber	Mark Wender	Family Relationship
Iris Harkavy	Alan Harkavy	Family Relationship
	Lee Harkavy	Family Relationship
	Diane Harkavy	Family Relationship
	Stuart Lazarov	Family Relationship
Michael Levinson	Nancy Levinson	Family Relationship
	Lauren Levinson	Family Relationship
Scott Shanker	Jill Shanker	Family Relationship
Joel Sklar	Louise Sklar	Family Relationship



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

OMB No. 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☐
  - 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>  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>MEMPHIS JEWISH FEDERATION</b>	Employer identification number <b>62-0475747</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>6560 POPLAR AVENUE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>MEMPHIS, TN 38138</b>	

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

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

- The books are in the care of ▶ **JEFFREY FELD**

Telephone No. ▶ **901 767-7100**

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 **05/15, 2011**, to file the exempt organization return for the organization named above. The extension is for the organization's return for.

▶ ☐ calendar year \_\_\_\_\_ or▶ ☒ tax year beginning **07/01, 2009**, and ending **06/30, 2010**.

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>	\$ <b>4,253</b>
<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>	\$ <b>15,196</b>
<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>	\$ <b>NONE</b>

**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.

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

Form **8868** (Rev. 4-2009)