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Form 990

Department of the Treasury
Internal Revenue Service

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

2010

Open to Public
Inspection

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

A For the 2010 calendar year, or tax year beginning and ending

B Check if applicable	C Name of organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA		D Employer identification number 13-5599486
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Doing Business As Number and street (or P O box if mail is not delivered to street address) 520 EIGHTH AVENUE		E Telephone number (212) 786-5141
	City or town, state or country, and ZIP + 4 NEW YORK, NY 10018		F Gross receipts \$ 20,677,853.
	EX-EMPTION ATTACHED F Name and address of principal officer: ALLAN FINKELSTEIN SAME AS C ABOVE		G H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
J Website: ► WWW.JCCA.ORG			H(c) Group exemption number ►
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►			L Year of formation: 1917 M State of legal domicile NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH DIRECT SERVICE TO AFFILIATE	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	3 103
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 103
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 67
	6 Total number of volunteers (estimate if necessary)	6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
b Net unrelated business taxable income from Form 990-T, line 34	7b 0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 10,060,908. Current Year 10,034,102.
	9 Program service revenue (Part VIII, line 2g)	2,265,042. 1,953,890.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	734,219. 1,306,642.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	610,819. 121,475.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,670,988. 13,416,109.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	511,059. 290,296.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	8,435,456. 7,759,443.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) ► 801,426.	4,272,926. 3,917,797.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	13,219,441. 11,967,536.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	451,547. 1,448,573.
	19 Revenue less expenses. Subtract line 18 from line 12	Beginning of Current Year 21,630,448. End of Year 23,391,654.
	20 Total assets (Part X, line 16)	7,995,684. 7,637,583.
21 Total liabilities (Part X, line 26)	13,634,764. 15,754,071.	
22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Robert D. Kimsal

7-11-11

Sign Here	Signature of officer ROBERT D. KIMSAL, CFO	Date 7-11-11
	Type or print name and title	

Paid Preparer	Print/Type preparer's name ROBERT D. KIMSAL, CFO	Preparer's signature Robert D. Kimsal	Date 7-11-2011	Check <input type="checkbox"/> if self-employed	PTIN
Use Only	Firm's name ► MARKS PANETH & SHRON LLP		Firm's EIN ►		
	Firm's address ► 622 THIRD AVENUE NEW YORK, NY 10017			Phone no 212 503-8800	

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

032001 02-22-11 LHA For Paperwork Reduction Act Notice, see the separate instructions.

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form 990 (2010)

9-21 X Yes No

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III X

1 Briefly describe the organization's mission:

JCC ASSOCIATION STRENGTHENS JEWISH LIFE IN NORTH AMERICA THROUGH DIRECT SERVICE TO AFFILIATE JCCS, YM/YMHAS AND CAMPS AND BY PROVIDING LEADERSHIP AND GUIDANCE TO THE JCC MOVEMENT. IN ADDITION, WE SERVE JEWISH PERSONNEL IN THE ARMED FORCES THROUGH THE JEWISH WELFARE BOARD.

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 X 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 X 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 \$ 3,565,750. including grants of \$ 56,796.) (Revenue \$ 1,569,910.)
PROGRAM ENRICHMENT SERVICES- THIS PROGRAM DEVELOPS SIGNATURE PROGRAMS FOR MEMBER JCCS AND PROVIDES CONSULTING ON THE PROGRAMMING NEEDS OF THE JCCS.

4b (Code: _____) (Expenses \$ 2,583,054. including grants of \$ _____) (Revenue \$ _____)
COMMUNITY CONSULTATION SERVICES - THIS PROGRAM PROVIDES CONSULTING SERVICES TO JCCS IN THE AREA OF GENERAL MANAGEMENT, FINANCIAL MANAGEMENT AND GOVERNANCE. IN ADDITION, THE MANDEL CENTER FOR EXCELLENCE IN LEADERSHIP AND MANAGEMENT HAS BEEN INVOLVED IN DEVELOPING OPERATIONAL BENCHMARKS FOR JCCS.

4c (Code: _____) (Expenses \$ 1,836,295. including grants of \$ 163,500.) (Revenue \$ 355,849.)
JEWISH EDUCATION SERVICES- THIS PROGRAM DEVELOPS PROGRAMS FOR JCCS TO OPERATE THAT HAVE SIGNIFICANT JEWISH CONTENT. IN ADDITION, SEMINARS IN ISRAEL FOR PROFESSIONAL STAFF AND LAY LEADERS OF JCCS ARE PERFORMED THROUGH THIS PROGRAM.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 1,546,525. including grants of \$ 70,000.) (Revenue \$ 28,131.)

4e Total program service expenses ► 9,531,624.

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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)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4 X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	
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? <i>If "Yes," complete Schedule D, Part I</i>	6 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? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 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? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. <ul style="list-style-type: none"> a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> b 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? <i>If "Yes," complete Schedule D, Part VII</i> c 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? <i>If "Yes," complete Schedule D, Part VIII</i> d 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? <i>If "Yes," complete Schedule D, Part IX</i> e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> f 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	11a X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	11b X	
12b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	11c X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	11d X	
14a Did the organization maintain an office, employees, or agents outside of the United States? b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV</i>	11e 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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	11f 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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	12a 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? <i>If "Yes," complete Schedule G, Part I</i>	12b 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? <i>If "Yes," complete Schedule G, Part II</i>	13 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	14a X	
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>	14b X	
20b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	15 X	
	16 X	
	17 X	
	18 X	
	19 X	
	20a X	
	20b	

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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	21 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	22 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	23 X	
24a 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 line 25	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a 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	25b 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	26 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	27 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	28a X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b X	
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31 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	32 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	33 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	34 X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35 X	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36 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	37 X	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	45
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	67
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)</i>	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a X	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a X	
b If "Yes," enter the name of the foreign country: ► ISRAEL See instructions for 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?	5a X	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b X	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a X	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).	7a X	
a 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?	7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9 Sponsoring organizations maintaining donor advised funds.	9b	
a Did the organization make any taxable distributions under section 4966?	10a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10 Section 501(c)(7) organizations. Enter:	11a	
a Initiation fees and capital contributions included on Part VIII, line 12	11b	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11 Section 501(c)(12) organizations. Enter:	12b	
a Gross income from members or shareholders	13a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	13b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	13c	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	14a X	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	14b	
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	14b X	
c Enter the amount of reserves on hand	14b	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14b	
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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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.

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	103	
1b	Enter the number of voting members included in line 1a, above, who are independent	103	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	X	
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	X	

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

	Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	X
10b	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?	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.	
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X
12b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X
12c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X
13	Does the organization have a written whistleblower policy?	
14	Does the organization have a written document retention and destruction policy?	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	
15a	The organization's CEO, Executive Director, or top management official	X
15b	Other officers or key employees of the organization	X
16a	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)	
16b	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
16c	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?	

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed ►NY
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
	<input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input type="checkbox"/> 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: ►
	ROBERT KIMSAI - 212-786-5141
	520 8TH AVENUE, NEW YORK, NY 10018

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
PAULA SIDMAN CHAIR	2.00	X		X			0.	0.	0.
ANDREW SHAEVEL VICE-CHAIR	2.00	X		X			0.	0.	0.
MARVIN GELFAND VICE-CHAIR	2.00	X		X			0.	0.	0.
VIRGINIA MAAS VICE-CHAIR	2.00	X		X			0.	0.	0.
GARY JACOBS VICE-CHAIR	2.00	X		X			0.	0.	0.
LISA BRILL VICE-CHAIR	2.00	X		X			0.	0.	0.
PHILIP SCHATTEN VICE-CHAIR	2.00	X		X			0.	0.	0.
NOREEN GORDON SABLITSKY VICE-CHAIR	2.00	X		X			0.	0.	0.
DAVID WAX SECRETARY	2.00	X		X			0.	0.	0.
DANA EGERT ASSOCIATE SECRETARY	2.00	X		X			0.	0.	0.
LINDA RUSSIN ASSOCIATE SECRETARY	2.00	X		X			0.	0.	0.
DONALD EPSTEIN DIRECTOR	2.00	X					0.	0.	0.
IRA KRONENBERG DIRECTOR	2.00	X					0.	0.	0.
GERI POLLACK DIRECTOR	2.00	X					0.	0.	0.
LESTER POLLACK DIRECTOR	2.00	X					0.	0.	0.
JEROME SPITZER DIRECTOR	2.00	X					0.	0.	0.
STEPHEN DORSKY DIRECTOR	2.00	X					0.	0.	0.

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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Form 990 (2010)

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
JACK LEVY DIRECTOR	2.00	X					0.	0.	0.
DANIEL BERNSTEIN DIRECTOR	2.00	X					0.	0.	0.
EDIE BRODSKY DIRECTOR	2.00	X					0.	0.	0.
RONALD LEIBOW DIRECTOR	2.00	X					0.	0.	0.
PAUL RESNICK DIRECTOR	2.00	X					0.	0.	0.
ALAN SATALOFF DIRECTOR	2.00	X					0.	0.	0.
SUSAN DIAMOND DIRECTOR	2.00	X					0.	0.	0.
HOWARD FINE DIRECTOR	2.00	X					0.	0.	0.
TOBY RUBIN DIRECTOR	2.00	X					0.	0.	0.
1b Sub-total						►	0.	0.	0.
c Total from continuation sheets to Part VII, Section A						►	3,115,749.	0.	328,537.
d Total (add lines 1b and 1c)						►	3,115,749.	0.	328,537.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ► 16

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ALVIN MARS 10 EDENDALE LANE, DURHAM, NH 03824	SR. ADVISOR TO PRES. FOR EDU. DEV.	105,000.
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 1		

SEE PART VII, SECTION A CONTINUATION SHEETS

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**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
IAN SHERMAN DIRECTOR	2.00	X					0.	0.	0.
ANITA WINESTOCK DIRECTOR	2.00	X					0.	0.	0.
JACK SHAFFER DIRECTOR	2.00	X					0.	0.	0.
STEPHEN BAYER DIRECTOR	2.00	X					0.	0.	0.
DAVID JACOBS DIRECTOR	2.00	X					0.	0.	0.
JOYCE MANDELL DIRECTOR	2.00	X					0.	0.	0.
ERIC ZACHS DIRECTOR	2.00	X					0.	0.	0.
ROBIN FREDERICK DIRECTOR	2.00	X					0.	0.	0.
MAXINE FREILICH DIRECTOR	2.00	X					0.	0.	0.
BRIAN KRIFTCHER DIRECTOR	2.00	X					0.	0.	0.
FRANCINE ZORN TRACHTENBERG DIRECTOR	2.00	X					0.	0.	0.
ALVIN PESACHOWITZ DIRECTOR	2.00	X					0.	0.	0.
MARCELLA COHEN DIRECTOR	2.00	X					0.	0.	0.
EDWARD KAPLAN DIRECTOR	2.00	X					0.	0.	0.
EDWARD COHEN DIRECTOR	2.00	X					0.	0.	0.
DALE FILHABER DIRECTOR	2.00	X					0.	0.	0.
SHIRLEY SOLOMON DIRECTOR	2.00	X					0.	0.	0.
KENNETH JACOBS DIRECTOR	2.00	X					0.	0.	0.
GARY BOMZER DIRECTOR	2.00	X					0.	0.	0.
MICHAEL SEGAL DIRECTOR	2.00	X					0.	0.	0.

Total to Part VII, Section A, line 1c

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
BETTY MELAVER									
DIRECTOR	2.00	X					0.	0.	0.
ALAN SOLOW									
DIRECTOR	2.00	X					0.	0.	0.
HOWARD JACOBSON									
DIRECTOR	2.00	X					0.	0.	0.
EDWIN GOLDBERG									
DIRECTOR	2.00	X					0.	0.	0.
ANDREW EISENBERG									
DIRECTOR	2.00	X					0.	0.	0.
JEFFREY SAVIT									
DIRECTOR	2.00	X					0.	0.	0.
MARK SOKOLL									
DIRECTOR	2.00	X					0.	0.	0.
ERIC NISLOW									
DIRECTOR	2.00	X					0.	0.	0.
LAWRENCE ROSENBERG									
DIRECTOR	2.00	X					0.	0.	0.
ROBERT WERTHEIMER									
DIRECTOR	2.00	X					0.	0.	0.
MARVIN PERTZIK									
DIRECTOR	2.00	X					0.	0.	0.
STEVEN RUBIN									
DIRECTOR	2.00	X					0.	0.	0.
JANE TZINBERG RUBIN									
DIRECTOR	2.00	X					0.	0.	0.
DANIEL ROSE									
DIRECTOR	2.00	X					0.	0.	0.
SUE FOX									
DIRECTOR	2.00	X					0.	0.	0.
CHERYL FISHBEIN									
DIRECTOR	2.00	X					0.	0.	0.
LAWRENCE MAGID									
DIRECTOR	2.00	X					0.	0.	0.
IRWIN JAY ROBINSON									
DIRECTOR	2.00	X					0.	0.	0.
MARTIN ENGLISHER									
DIRECTOR	2.00	X					0.	0.	0.
JORDAN SHENKER									
DIRECTOR	2.00	X					0.	0.	0.

Total to Part VII, Section A, line 1c

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
ALLAN WEISSGLASS DIRECTOR	2.00	X					0.	0.	0.
SANDRA GOLD DIRECTOR	2.00	X					0.	0.	0.
JOYCE GOLDSTEIN DIRECTOR	2.00	X					0.	0.	0.
JUDITH LIEBERMAN DIRECTOR	2.00	X					0.	0.	0.
STEPHEN SEIDEN DIRECTOR	2.00	X					0.	0.	0.
THOMAS MANDEL DIRECTOR	2.00	X					0.	0.	0.
MARC MERKLIN DIRECTOR	2.00	X					0.	0.	0.
MORTON MANDEL DIRECTOR	2.00	X					0.	0.	0.
JEANNE TOBIN DIRECTOR	2.00	X					0.	0.	0.
GARY CHESSES DIRECTOR	2.00	X					0.	0.	0.
CAROL FOLKERTH DIRECTOR	2.00	X					0.	0.	0.
SIDNEY MILLER DIRECTOR	2.00	X					0.	0.	0.
MARY RITA WEISSMAN DIRECTOR	2.00	X					0.	0.	0.
MERYL AINSMAN DIRECTOR	2.00	X					0.	0.	0.
ALVIN BERKUN DIRECTOR	2.00	X					0.	0.	0.
BRIAN SCHREIBER DIRECTOR	2.00	X					0.	0.	0.
LINDA SIMON DIRECTOR	2.00	X					0.	0.	0.
JEROME MAKOWSKY DIRECTOR	2.00	X					0.	0.	0.
STEVEN WISHNIA DIRECTOR	2.00	X					0.	0.	0.
MARTIN SATINSKY DIRECTOR	2.00	X					0.	0.	0.

Total to Part VII, Section A, line 1c

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
DONALD BRODSKY DIRECTOR	2.00	X					0.	0.	0.
ROSLYN HAIRIN DIRECTOR	2.00	X					0.	0.	0.
ANN KAUFMAN DIRECTOR	2.00	X					0.	0.	0.
STEPHEN KAUFMAN DIRECTOR	2.00	X					0.	0.	0.
J. VICTOR SAMUELS DIRECTOR	2.00	X					0.	0.	0.
JANE GELLMAN DIRECTOR	2.00	X					0.	0.	0.
LEONARD ROBINSON DIRECTOR	2.00	X					0.	0.	0.
HARRIET BLANK DIRECTOR	2.00	X					0.	0.	0.
DORON STEGER DIRECTOR	2.00	X					0.	0.	0.
STEVE REINER DIRECTOR	2.00	X					0.	0.	0.
CAROL BRENNGLASS SPINNER DIRECTOR	2.00	X					0.	0.	0.
ARLENE FICKLER DIRECTOR	2.00	X					0.	0.	0.
PHILIP SHIERMAN DIRECTOR	2.00	X					0.	0.	0.
GERALD SCHWARTZ, ESQ. DIRECTOR	2.00	X					0.	0.	0.
RUTH FLETCHER DIRECTOR	2.00	X					0.	0.	0.
SHERRY KULMAN DIRECTOR	2.00	X					0.	0.	0.
RAMMY ROCHMAN DIRECTOR	2.00	X					0.	0.	0.
ALLAN FINKELSTEIN PRESIDENT	35.00		X				456,014.	0.	32,167.
ALAN GOLDBERG VICE PRESIDENT	35.00		X				179,551.	0.	19,431.
ROBERT D. KIMSAL CFO	35.00		X				177,822.	0.	22,874.
Total to Part VII, Section A, line 1c									

JEWISH COMMUNITY CENTERS ASSOCIATION OF
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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

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Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns b Membership dues c Fundraising events d Related organizations e Government grants (contributions) f All other contributions, gifts, grants, and similar amounts not included above g Noncash contributions included in lines 1a-1f \$ h Total. Add lines 1a-1f	1a 1,378,346. 1b 4,380,321. 1c 1d 1e 1f 4,275,435. ► 10034102.				
Program Service Revenue	2 a PROG. & SEMINAR FEES b c d e f All other program service revenue g Total. Add lines 2a-2f	Business Code 900099	1,953,890.	1,953,890.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) 4 Income from investment of tax-exempt bond proceeds 5 Royalties 6 a Gross Rents b Less: rental expenses c Rental income or (loss) d Net rental income or (loss) 7 a Gross amount from sales of assets other than inventory b Less: cost or other basis and sales expenses c Gain or (loss) d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 b Less: direct expenses c Net income or (loss) from fundraising events ► 9 a Gross income from gaming activities. See Part IV, line 19 b Less: direct expenses c Net income or (loss) from gaming activities ► 10 a Gross sales of inventory, less returns and allowances b Less: cost of goods sold c Net income or (loss) from sales of inventory ► Miscellaneous Revenue 11 a OTHER INCOME b c d All other revenue e Total. Add lines 11a-11d 12 Total revenue. See instructions	(i) Real 8168319. (ii) Personal 7261744. (ii) Other 906,575. a b a b a b a b ► 121,475. ► 121,475. ► 13416109.	400,067. 400,067.	906,575.	906,575.	

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

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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	195,296.	195,296.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	70,000.	70,000.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	25,000.	25,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,107,878.	2,481,530.	443,762.	182,586.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,891,822.	2,296,298.	299,055.	296,469.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	876,958.	642,904.	172,004.	62,050.
9 Other employee benefits	560,704.	448,188.	55,523.	56,993.
10 Payroll taxes	322,081.	238,759.	59,907.	23,415.
11 Fees for services (non-employees):				
a Management	4,622.	4,260.	181.	181.
b Legal	51,173.		51,173.	
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	65,988.		65,988.	
g Other	523,464.	429,694.	92,351.	1,419.
12 Advertising and promotion				
13 Office expenses	255,624.	231,998.	5,656.	17,970.
14 Information technology	93,178.	78,490.	11,550.	3,138.
15 Royalties				
16 Occupancy	751,130.	562,376.	132,048.	56,706.
17 Travel	345,093.	325,844.	15,466.	3,783.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,043,037.	985,142.	32,897.	24,998.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	235,263.	175,122.	42,082.	18,059.
23 Insurance	78,269.	58,261.	14,000.	6,008.
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a MARKETING	122,516.	106,859.	1,611.	14,046.
b JCC ASSOCIATION CIRCLE	82,491.	76,301.	3,095.	3,095.
c BAD DEBT EXPENSE	60,486.		60,486.	
d MEMBERSHIP DUES	59,075.	8,771.	33,832.	16,472.
e TELEPHONE	54,717.	31,305.	22,475.	937.
f All other expenses	91,671.	59,226.	19,344.	13,101.
25 Total functional expenses. Add lines 1 through 24f	11,967,536.	9,531,624.	1,634,486.	801,426.
26 Joint costs. Check here ► <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1		
	2 Savings and temporary cash investments	918,837.	2	1,170,517.
	3 Pledges and grants receivable, net	4,804,001.	3	4,423,355.
	4 Accounts receivable, net	651,976.	4	688,809.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	97,000.	5	70,000.
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)	6		
	7 Notes and loans receivable, net	7		
	8 Inventories for sale or use	8		
	9 Prepaid expenses and deferred charges	527,058.	9	858,790.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,990,008.		
	b Less: accumulated depreciation	10b 1,214,033.	2,070,725.	10c 1,775,975.
	11 Investments - publicly traded securities	12,271,215.	11	14,035,911.
	12 Investments - other securities. See Part IV, line 11	289,636.	12	368,297.
	13 Investments - program-related. See Part IV, line 11	13		
	14 Intangible assets	14		
	15 Other assets. See Part IV, line 11	15		
	16 Total assets. Add lines 1 through 15 (must equal line 34)	21,630,448.	16	23,391,654.
Liabilities	17 Accounts payable and accrued expenses	601,597.	17	855,613.
	18 Grants payable	18		
	19 Deferred revenue	165,672.	19	224,080.
	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	7,228,415.	25	6,557,890.
	26 Total liabilities. Add lines 17 through 25	7,995,684.	26	7,637,583.
Net Assets or Fund Balances	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	<7,493,765.	27	<6,373,265.
	28 Temporarily restricted net assets	4,061,201.	28	4,955,719.
	29 Permanently restricted net assets	17,067,328.	29	17,171,617.
	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 Total net assets or fund balances	13,634,764.	33	15,754,071.
	34 Total liabilities and net assets/fund balances	21,630,448.	34	23,391,654.

Form 990 (2010)

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,416,109.
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,967,536.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,448,573.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	13,634,764.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	670,734.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	15,754,071.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	<input checked="" type="checkbox"/>
b	Were the organization's financial statements audited by an independent accountant?	2b	<input checked="" type="checkbox"/>
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	<input checked="" type="checkbox"/>
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:		
	<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	<input checked="" type="checkbox"/>
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.	3b	<input type="checkbox"/>

Form 990 (2010)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization **JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA** Employer identification number **13-5599486**

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.

<input type="checkbox"/> a	<input type="checkbox"/> Type I	<input type="checkbox"/> b	<input type="checkbox"/> Type II	<input type="checkbox"/> c	<input type="checkbox"/> Type III - Functionally integrated	<input type="checkbox"/> d	<input type="checkbox"/> 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?

<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> ii	A family member of a person described in (i) above?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<input type="checkbox"/> iii	A 35% controlled entity of a person described in (i) or (ii) above?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
- h Provide the following information about the supported organization(s).

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

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col (I) listed in your governing document?	(V) Did you notify the organization in col (I) of your support?		(VI) Is the organization in col (I) organized in the U.S.?	(VII) Amount of support
				Yes	No		
Total							

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

Schedule A (Form 990 or 990-EZ) 2010

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule A (Form 990 or 990-EZ) 2010

13-5599486 Page 2

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	13782418.	11132570.	10373130.	10060908.	10034102.	55383128.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	13782418.	11132570.	10373130.	10060908.	10034102.	55383128.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						5809684.
6 Public support. Subtract line 5 from line 4						49573444.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	13782418.	11132570.	10373130.	10060908.	10034102.	55383128.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	253,569.	191,271.	164,805.	172,719.	400,067.	1182431.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	169,400.	211,637.	76,122.	610,819.	121,475.	1189453.
11 Total support. Add lines 7 through 10						57755012.
12 Gross receipts from related activities, etc. (see instructions)					12	6,567,973.

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ►

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	85.83	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	85.80	%
16a 33 1/3% support test - 2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2010

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 or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2009. 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 ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and **see instructions** ►

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization **JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA** Employer identification number **13-5599486**

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

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<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 Tax 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, and not on a historic structure listed in the National Register	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____		
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____		
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.		

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958), 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 (ASC 958) relating to these items:	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule D (Form 990) 2010

13-5599486 Page 2

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):

<input type="checkbox"/> a Public exhibition	<input type="checkbox"/> d Loan or exchange programs
<input type="checkbox"/> b Scholarly research	<input type="checkbox"/> e Other _____
<input type="checkbox"/> 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 XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

Yes No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	17,067,328.	17,971,563.	17,579,464.		
b Contributions	104,289.	571,121.	392,099.		
c Net investment earnings, gains, and losses	1,684,694.	2,274,841.	<2,936,676.		
d Grants or scholarships					
e Other expenditures for facilities and programs	1,684,694.	2,274,841.	2,936,676.		
f Administrative expenses		1,475,356.			
g End of year balance	17,171,617.	17,067,328.	17,971,563.		

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

a Board designated or quasi-endowment ► _____ %
 b Permanent endowment ► 100.00 %
 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
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

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

	Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings		336,761.	220,285.	116,476.	
c Leasehold improvements		1,573,777.	338,614.	1,235,163.	
d Equipment		1,079,470.	655,134.	424,336.	
e Other					
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				►	1,775,975.

Schedule D (Form 990) 2010

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule D (Form 990) 2010

13-5599486 Page 3

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
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Col. (b) must equal Form 990, Part X, col (B) line 12) ►

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col. (b) must equal Form 990, Part X, col (B) line 13) ►

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

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

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) ACCRUED PAYROLL VACATION	247,709.
(3) NET PENSION LIABILITY	4,238,461.
(4) ACCRUED NON-PENSION POSTRETIREMENT	
(5) BENEFITS	1,599,351.
(6) ACCRUED SUPPLEMENTAL PENSION AND	
(7) RETIREMENT BENEFITS	472,369.
(8)	
(9)	
(10)	
(11)	

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

2. FIN 48 (ASC 740) 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

2. FIN 48 (ASC 740)

032053

12-20-10

Schedule D (Form 990) 2010

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Schedule D (Form 990) 2010

13-5599486 Page 4

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

1	13,416,109.
2	11,967,536.
3	1,448,573.
4	444,040.
5	
6	
7	
8	226,694.
9	670,734.
10	2,119,307.

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

1	14,020,855.
2	
2a	444,040.
2b	
2c	
2d	226,694.
2e	670,734.
3	13,350,121.
4	
4a	65,988.
4b	
4c	65,988.
5	13,416,109.

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

1	11,901,548.
2	
2a	
2b	
2c	
2d	
2e	0.
3	11,901,548.
4	
4a	65,988.
4b	
4c	65,988.
5	11,967,536.

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.

PART V, LINE 4: INCOME FROM THE ORGANIZATION'S ENDOWMENT FUNDS ARE

USED FOR GENERAL AND PROGRAM SUPPORT.

PART X, LINE 2: FIN 48 - EFFECTIVE JANUARY 1, 2009 THE ASSOCIATION

ADOPTED THE PROVISIONS OF FASB INTERPRETATION NO. 48 ("FIN 48"),

"ACCOUNTING FOR UNCERTAINTIES IN INCOME TAXES - AN INTERPRETATION OF FASB

STATEMENT NO. 109," NOW INCORPORATED IN ASC 740, WHICH PROVIDES STANDARDS

FOR ESTABLISHING AND CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX

Part XIV Supplemental Information (continued)

POSITIONS, THE ADOPTION OF FIN 48 DID NOT HAVE AN EFFECT ON THE
ASSOCIATION'S FINANCIAL POSITION AS OF JANUARY 1, 2009 OR THE
ASSOCIATION'S RESULTS OF OPERATIONS AND CASH FLOWS FOR THE YEAR ENDED
DECEMBER 31, 2009. THE ASSOCIATION IS NO LONGER SUBJECT TO FEDERAL OR
STATE AND LOCAL INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS
BEFORE 2006.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS 226,694.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS 226,694.

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

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

Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010Open to Public
Inspection

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number

13-5599486

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.1 For grantmakers. Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

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

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
ISRAEL	1	7	INITIATES, PLANS AND OPERATES A VARIETY OF PROGRAMS.	PRIMARILY STAFF AND BOARD SEMINARS, AS WELL AS TRIPS FOR TEENS, COLLEGE STUDENTS AND	564,048.
3 a Sub-total	1	7			564,048.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	7			564,048.

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

SEE PART IV FOR COLUMN (E) DESCRIPTIONS

Schedule F (Form 990) 2010

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any grants and other assistance to organizations or entities outside the United States.

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

Part II can be duplicated if additional space is needed.

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2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

the IRS, or for which the grantee or counsel has provided a section 301(c)(3) equivalency letter

3 Enter total number of other organizations or entities

SEE PART IV FOR COLUMN (D) DESCRIPTIONS

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule F (Form 990) 2010

13-5599486 Page 4

Part IV Foreign Forms

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2010

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

SCHEDULE F, PART I, LINE 2: ALL SUCH GRANTS ARE MONITORED BY REQUIRING SUBMISSION OF PROPOSED BUDGETS WHEN APPLYING FOR GRANTS, AND PROVIDING EVALUATIONS AND ACTUAL EXPENDITURES AT THE COMPLETION OF THE PROGRAM, OR IN THE CASE OF SCHOLARSHIPS PROOF OF ENROLLMENT IN A SPECIFIC DEGREE PROGRAM.

PART I, LINE 3, COLUMN (E):

REGION: ISRAEL

(E) SPECIFIC TYPES OF SERVICES IN REGION: PRIMARILY STAFF AND BOARD SEMINARS, AS WELL AS TRIPS FOR TEENS, COLLEGE STUDENTS AND MEMBERS.

PART II, COLUMN (D):

REGION: NORTH AMERICA - CANADA

(D) PURPOSE OF GRANT: THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

REGION: NORTH AMERICA - CANADA

(D) PURPOSE OF GRANT: THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

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 155-0047
2010
Open to Public
Inspection

Name of the organization
NATIONAL JEWISH HOSPITAL AND MEDICAL CENTER

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?

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. Part II can be duplicated 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
CAPITAL CAMPS 11300 ROCKVILLE PIKE SUITE 407 ROCKVILLE MD 20852	52-1515202	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
FRESH AIR SOCIETY/TAMARACK CAMP 6735 TELEGRAPH ROAD, SUITE 380 BLOOMSFIELD HILL, MI 48301	38-1359214	501(C)(3)	5,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
HARRY & ROSE SAMSON FAMILY JCC 6255 N SANTA MONICA BLVD. MILWAUKEE, WI 53211	39-0806234	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
JCCS OF CHICAGO 30 S. WELLS STREET CHICAGO, IL 60606	36-2157758	501(C)(3)	10,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
MANDEL JCC CLEVELAND 26001 SOUTH WOODLAND ROAD BEACHWOOD, OH 44122	34-0714439	501(C)(3)	7,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
PITTSBURGH JCC 5738 FORBES AVENUE PITTSBURGH, PA 15217	25-1094514	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE

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

3 Enter total number of other organizations

► **19.**

► **19.**

Schedule I (Form 990) (2010)
SEE PART IV FOR COLUMN (H) DESCRIPTIONS

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(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
JCCS OF ST. LOUIS 2 MILLSTON CAMPUS DRIVE ST. LOUIS, MO 63146	43-0681477	501(C)(3)	5,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
JCCS OF GREATER BOSTON 333 NAHANTON STREET NEWTON CENTRE, MA 02549	04-2317972	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
MARCUS JCC ATLANTA 5342 TILLY MILL ROAD DUNWOODY, GA 30338	58-0566126	501(C)(3)	5,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
NEW JERSEY Y CAMPS 21 PLYMOUTH ST. FAIRFIELD, NJ 07004	22-1487266	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
PINEMERE CAMP ASSOCIATION 4100 MAIN STREET, SUITE 301 PHILADELPHIA, PA 19127	23-1429830	501(C)(3)	5,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
ROBERT E. LOUP JCC 350 SOUTH DAHLIA STREET DENVER, CO 80246	84-0404245	501(C)(3)	18,906.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
SAMUEL FIELD YM-YMHA 212-00 23RD ST. BAYSIDE, NY 11360	11-3071518	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
SURPRISE LAKE CAMP 307 SEVENTH AVE. SUITE 900 NEW YORK, NY 10001	13-1623869	501(C)(3)	12,500.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE
CAMP JCC SHALOM 34342 MULHOLLAND HWY MALIBU, CA 90265	84-1652923	501(C)(3)	6,000.	0.			THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule I (Form 990)

13-5599486 Page 1

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(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
WEINSTEIN JCC 5403 MOUNTAIN AVENUE RICHMOND, VA 23226	54-0535104	501(c)(3)	9,411.	0.		THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE	
JCC OF GREATER BALTIMORE 3506 GWINN BROOK AVENUE OWINGS MILLS, MD 21117	54-0619002	501(c)(3)	15,287.	0.		THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE	
OMAHA JCC 333 S 132ND STREET OMAHA, NE 68154	47-0384659	501(c)(3)	10,192.	0.		THE GRANTS JCC ASSOCIATION DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE	
OSHER MARIN JCC 200 NORTH SAN PEDRO ROAD SAN RAFAEL, CA 94903	68-0360243	501(c)(3)	8,000.	0.			

Schedule I (Form 990)

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule I (Form 990) (2010)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

13-5599486

Page 2

(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
SCHOLARSHIP	11	70,000.	0.		

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

**SCHEDULE I, PART I, LINE 2: ALL SUCH GRANTS ARE MONITORED BY REQUIRING
SUBMISSION OF PROPOSED BUDGETS WHEN APPLYING FOR GRANTS, AND PROVIDING
EVALUATIONS AND ACTUAL EXPENDITURES AT THE COMPLETION OF THE PROGRAM, OR IN
THE CASE OF SCHOLARSHIPS PROOF OF ENROLLMENT IN A SPECIFIC DEGREE PROGRAM.**

PART II, LINE 1, COLUMN (H) :

NAME OF ORGANIZATION OR GOVERNMENT: CAPITAL CAMPS

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT

Part IV Supplemental Information

PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: FRESH AIR SOCIETY/TAMARACK CAMP

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: HARRY & ROSE SAMSON FAMILY JCC

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: JCCS OF CHICAGO

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: MANDEL JCC CLEVELAND

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: PITTSBURGH JCC

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: JCCS OF ST. LOUIS

Part IV Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: JCCS OF GREATER BOSTON

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: MARCUS JCC ATLANTA

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: NEW JERSEY Y CAMPS

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: PINEMERE CAMP ASSOCIATION

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: ROBERT E. LOUP JCC

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION
DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

Part IV Supplemental Information

NAME OF ORGANIZATION OR GOVERNMENT: SAMUEL FIELD YM-YWHA(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATIONDISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: SURPRISE LAKE CAMP(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATIONDISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: CAMP JCC SHALOM(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATIONDISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: WEINSTEIN JCC(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATIONDISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: JCC OF GREATER BALTIMORE(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATIONDISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: OMAHA JCC(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

Part IV Supplemental Information

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

NAME OF ORGANIZATION OR GOVERNMENT: OSHER MARIN JCC

(H) PURPOSE OF GRANT OR ASSISTANCE: THE GRANTS JCC ASSOCIATION

DISTRIBUTES TO JCCS AND CAMPS ARE USED TO PROVIDE SCHOLARSHIPS, IMPLEMENT
PROGRAMS, PROVIDE FOR PROFESSIONAL DEVELOPMENT OR SUPPLEMENT STAFF.

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

2010

Open to Public
Inspection

Name of the organization

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Employer identification number
13-5599486

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

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

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

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

<input checked="" type="checkbox"/> Compensation committee	<input checked="" 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 from the organization or a related organization?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?

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

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

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

a The organization?
b Any related organization?

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

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

a The organization?
b Any related organization?

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

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations 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	X	
2	X	
4a	X	
4b	X	
4c	X	
5a	X	
5b	X	
6a	X	
6b	X	
7	X	
8	X	
9		

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

Schedule J (Form 990) 2010

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
 For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii).
 Do not list any individuals that are not listed on Form 990, Part VII.

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

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ALLAN FINKELSTEIN	0 436,180.	0.	19,834.	14,700.	17,467.	488,181.	0.
	0 0.	0.	0.	0.	0.	0.	0.
2 ALAN GOLDBERG	0 178,834.	0.	717.	11,305.	8,126.	198,982.	0.
	0 0.	0.	0.	0.	0.	0.	0.
3 ROBERT D. KIMSAL	0 167,477.	0.	10,345.	3,500.	19,374.	200,696.	0.
	0 0.	0.	0.	0.	0.	0.	0.
4 ALAN MANN	0 270,112.	0.	31,948.	14,700.	17,467.	334,227.	0.
	0 0.	0.	0.	0.	0.	0.	0.
5 ANN EISEN	0 159,993.	0.	17,422.	10,785.	6,175.	194,375.	0.
	0 0.	0.	0.	0.	0.	0.	0.
6 ARNOLD SOHINKI	0 197,263.	0.	12,815.	4,160.	13,670.	227,908.	0.
	0 0.	0.	0.	0.	0.	0.	0.
7 ROBIN BALLIN	0 170,029.	0.	1,352.	10,815.	19,413.	201,609.	0.
	0 0.	0.	0.	0.	0.	0.	0.
8 FANI MAGNUS MONSON	0 148,958.	0.	2,251.	9,420.	7,153.	167,782.	0.
	0 0.	0.	0.	0.	0.	0.	0.
9 AARON SELKOW	0 156,629.	0.	136.	3,260.	19,292.	179,317.	0.
	0 0.	0.	0.	0.	0.	0.	0.
10 DAVID E POSNER	0 171,636.	0.	663.	3,552.	19,395.	195,246.	0.
	0 0.	0.	0.	0.	0.	0.	0.
11 JANET S ELAM	0 150,748.	0.	298.	3,150.	17,351.	171,547.	0.
	0 0.	0.	0.	0.	0.	0.	0.
12 DAVID ACKERMAN	0 166,418.	0.	619.	3,400.	7,998.	178,435.	0.
	0 0.	0.	0.	0.	0.	0.	0.
13 MARK HOROWITZ	0 144,397.	0.	2,508.	3,000.	7,860.	157,765.	0.
	0 0.	0.	0.	0.	0.	0.	0.
14							
15							
16							

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.

PART I - LINE 1A: THREE PEOPLE ARE ELIGIBLE TO RECEIVE FIRST CLASS TRAVEL.

ONE PERSON IS ELIGIBLE TO RECEIVE COMPANION TRAVEL.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

- Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
- Attach to Form 990 or Form 990-EZ. ► See separate instructions

OMB No 1545-0047

2010

Open To Public Inspection

Name of the organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA Employer identification number 13-5599486

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$ _____
► \$ _____

Part II **Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

Total ► \$ 70,000

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Schedule L (Form 990 or 990-EZ) 2010

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

13-5599486

Schedule L (Form 990 or 990-EZ) 2010

Page 2

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

JCCS, YM/YWHAS, AND CAMPS AND BY PROVIDING LEADERSHIP AND GUIDANCE TO
THE JCC'S MOVEMENT. IN ADDITION, WE SERVE JEWISH PERSONNEL IN THE
ARMED FORCES THROUGH THE JEWISH WELFARE BOARD.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PERSONNEL SERVICES- THIS PROGRAM DEALS WITH ALL MATTERS RELATED TO THE
3,000 PROFESSIONALS WORKING IN JEWISH COMMUNITY CENTERS THROUGHOUT
NORTH AMERICA. THE PROGRAM INCLUDES RECRUITING QUALITY PROFESSIONALS
TO FILL VACANCIES IN JCCS; ENHANCING A JCC'S STAFF RETENTION POTENTIAL;
MONITORING AND LEADING CHANGES IN PERSONNEL PRACTICE; STUDYING AND
PUBLICATION OF TRENDS, INCLUDING SALARIES.

EXPENSES \$ 984,998. INCLUDING GRANTS OF \$ 70,000. REVENUE \$ 28,131.

DIRECT SERVICE TO THE MILITARY - THIS PROGRAM WORKS WITH ALL BRANCHES
OF THE US MILITARY TO ENDORSE JEWISH CHAPLAINS AND PROVIDES SERVICES TO
ACTIVATE DUTY PERSONNEL, THEIR FAMILIES AND THOSE IN VETERANS
HOSPITALS.

EXPENSES \$ 561,527. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2: 1. STEPHEN KAUFMAN AND ANN KAUFMAN
HAVE A FAMILY RELATIONSHIP.
2. PHIL SCHATTEN AND CHERYL FISHBEIN HAVE A FAMILY RELATIONSHIP.
3. JEANNE TOBIN AND MORTON MANDEL HAVE A BUSINESS RELATIONSHIP.
4. JEROME SPITZER, PHIL SCHATTEN, AND STEPHEN REINER HAVE A BUSINESS
RELATIONSHIP.

Name of the organization	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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5. LESTER POLLACK AND GERI POLLACK HAVE A FAMILY RELATIONSHIP
6. TOBY RUBIN AND DANIEL RUBIN HAVE A FAMILY RELATIONSHIP
7. MORTON MANDEL AND THOMAS MANDEL HAVE A FAMILY RELATIONSHIP
8. PAUL RESNICK AND ALAN SATALOF HAVE A BUSINESS RELATIONSHIP
9. ERIC NISLOW, LAWRENCE ROSENBERG, ROBERT WERTHEIMER AND HOWARD ROSENBLUM
HAVE A BUSINESS RELATIONSHIP.
10. ERIC ZACHS AND DAVID JACOBS HAVE A BUSINESS RELATIONSHIP
11. DAVID WAX AND EDWIN GOLDBERG HAVE A BUSINESS RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 6: JCCS ARE MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11: AUDIT COMMITTEE REVIEW THE FORM 990
IN DETAIL ON BEHALF OF THE BOARD THEN SENT TO THE BOARD FOR COMMENT. IF
NONE RECEIVED IN 7 DAYS, THE RETURN IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C: A CONFLICT OF INTEREST POLICY IS
CURRENTLY IN PLACE AND MONITORED ANNUALLY. EACH YEAR EVERY MEMBER OF THE
GOVERNING BODY COMPLETES AND SIGNS A CONFLICT OF INTEREST STATEMENT, IN
WHICH THEY DISCLOSE ANY POSSIBLE CONFLICTS OF INTEREST TO THE ORGANIZATION.
IF SUCH CONFLICT OF INTEREST EXISTS, THE BOARD MEMBER MAY NOT VOTE ON
MATTERS AS TO WHICH THERE IS A CONFLICT, AND MAY BE REQUIRED TO LEAVE THAT
PORTION OF A MEETING THAT CONSIDERS THE MATTER AS TO WHICH THERE IS A
CONFLICT. CONFLICTS OF INTEREST ARE DULY NOTED IN ALL NECESSARY REPORTING
REQUIREMENTS.

FORM 990, PART VI, SECTION B, LINE 15A: THERE IS A COMPENSATION COMMITTEE
OF THE BOARD THAT NEGOTIATES WHERE APPROPRIATE OR REQUIRED AND SETS THE
COMPENSATION FOR THE PRESIDENT.

Name of the organization	JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
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FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS:	444,040.
PENSION CHANGES OTHER THAN NET PERIODIC PENSION COSTS	226,694.
TOTAL TO FORM 990, PART XI, LINE 5	670,734.

FORM 990, PART XI, LINE 2C:

THE PROCESS OF OVERSEEING THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT
HAS NOT BEEN CHANGED FROM PRIOR YEAR.

SCHEDULE L, PART II

LOANS TO AND FROM INTEREST PERSONS:

(A) NAME OF PERSON: ALVIN MARS

(A) PURPOSE OF LOAN: OFFSET OF RELOCATION COSTS

(A) NAME OF PERSON: ROBERT D. KIMSAL

(A) PURPOSE OF LOAN: OFFSET OF RELOCATION COSTS

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.

► Attach to Form 990

► See separate instructions

**JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA**

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

Part II Identification of Related Tax-Exempt Organizations during the tax year

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
Yes	No					
THE FLORENCE G. HELLER - JCC ASSOCIATION RESEARCH CENTER, INC. - 13-6194710, 520 8TH AVENUE, NEW YORK, NY 10018	RESEARCH TO HELP JEWISH COMMUNITY CENTERS	NEW YORK	501(c)(3)	LINE 9	N/A	X

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

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b Gift, grant, or capital contribution to other organization(s)
- c Gift, grant, or capital contribution from other organization(s)
- d Loans or loan guarantees to or for other organization(s)
- e Loans or loan guarantees by other organization(s)
- f Sale of assets to other organization(s)
- g Purchase of assets from other organization(s)
- h Exchange of assets
- i Lease of facilities, equipment, or other assets to other organization(s)
- j Lease of facilities, equipment, or other assets from other organization(s)
- k Performance of services or membership or fundraising solicitations for other organization(s)
- l Performance of services or membership or fundraising solicitations by other organization(s)
- m Sharing of facilities, equipment, mailing lists, or other assets
- n Sharing of paid employees
- o Reimbursement paid to other organization for expenses
- p Reimbursement paid by other organization for expenses
- q Other transfer of cash or property to other organization(s)
- r Other transfer of cash or property from other organization(s)

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, Line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

JEWISH COMMUNITY CENTERS ASSOCIATION OF
NORTH AMERICA

Schedule R (Form 990) 2010

13-5599486 Page 5

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Application for Extension of Time To File an
Exempt Organization Return

► File a separate application for each return.

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

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

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.

Type or print	Name of exempt organization JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA	Employer identification number 13-5599486
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 520 EIGHTH AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10018	

Enter the Return code for the return that this application is for (file a separate application for each return) ► **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8069	11
Form 990-T (trust other than above)	06	Form 8870	12

ROBERT KIMSAI

- The books are in the care of ► **520 8TH AVENUE - NEW YORK, NY 10018**

Telephone No. ► **212-786-5141** FAX No. ► **212 481 4174**

- 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 is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2011**, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

► calendar year **2010** or► tax year beginning _____ and ending _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
► Change in accounting period

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

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2011)