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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2012****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

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

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

**A** For the 2012 calendar year, or tax year beginning June 1, 2012, and ending May 31, 20 13**B** Check if applicable:

- ☐ Address change  
☒ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**The Roanoke Jewish Federation**

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

**Box 1074**

City or town, state or country, and ZIP + 4

**Roanoke, VA 24005****D** Employer identification number**54-1082297****E** Telephone number**540-982-8400****F** Group Exemption Number **▶****G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) **▶****H** Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**I** Website: **▶****J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ **▶** \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☐

|                   |  |  |           |         |
|-------------------|--|--|-----------|---------|
| <b>Revenue</b>    | <b>1</b>   | Contributions, gifts, grants, and similar amounts received   | <b>1</b>  | 54,500  |
|                   | <b>2</b>   | Program service revenue including government fees and contracts  | <b>2</b>  |         |
|                   | <b>3</b>   | Membership dues and assessments  | <b>3</b>  |         |
|                   | <b>4</b>   | Investment income  | <b>4</b>  | 6,769   |
|                   | <b>5a</b>  | Gross amount from sale of assets other than inventory  | <b>5a</b> |         |
|                   | <b>5b</b>  | Less: cost or other basis and sales expenses   | <b>5b</b> |         |
|                   | <b>5c</b>  | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)  | <b>5c</b> | 2,117   |
|                   | <b>6</b>   | Gaming and fundraising events  |           |         |
|                   | <b>6a</b>  | Gross income from gaming (attach Schedule G if greater than \$15,000)  | <b>6a</b> |         |
|                   | <b>6b</b>  | Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) | <b>6b</b> |         |
| <b>6c</b>         | Less: direct expenses from gaming and fundraising events   | <b>6c</b>  |           |         |
| <b>6d</b>         | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | <b>6d</b>  |           |         |
| <b>7a</b>         | Gross sales of inventory, less returns and allowances  | <b>7a</b>  |           |         |
| <b>7b</b>         | Less: cost of goods sold   | <b>7b</b>  |           |         |
| <b>7c</b>         | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)                     | <b>7c</b>  |           |         |
| <b>8</b>          | Other revenue (describe in Schedule O)   | <b>8</b>   |           |         |
| <b>9</b>          | <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8                                      | <b>9</b>   | 63,386    |         |
| <b>Expenses</b>   | <b>10</b>  | Grants and similar amounts paid (list in Schedule O)   | <b>10</b> | 96,260  |
|                   | <b>11</b>  | Benefits paid to or for members  | <b>11</b> |         |
|                   | <b>12</b>  | Salaries, other compensation, and employee benefits  | <b>12</b> |         |
|                   | <b>13</b>  | Professional fees and other payments to independent contractors  | <b>13</b> | 600     |
|                   | <b>14</b>  | Occupancy, rent, utilities, and maintenance  | <b>14</b> |         |
|                   | <b>15</b>  | Printing, publications, postage, and shipping  | <b>15</b> | 172     |
|                   | <b>16</b>  | Other expenses (describe in Schedule O)  | <b>16</b> | 388     |
| <b>17</b>         | <b>Total expenses.</b> Add lines 10 through 16   | <b>17</b>  | 97,420    |         |
| <b>Net Assets</b> | <b>18</b>  | Excess or (deficit) for the year (Subtract line 17 from line 9)  | <b>18</b> | -51,834 |
|                   | <b>19</b>  | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)   | <b>19</b> | 407,788 |
|                   | <b>20</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>20</b> | 62,358  |
|                   | <b>21</b>  | Net assets or fund balances at end of year. Combine lines 18 through 20  | <b>21</b> | 418,312 |

For Paperwork Reduction Act Notice, see the separate instructions.

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**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

|  | (A) Beginning of year | (B) End of year   |
|--|-----------------------|-------------------|
| <b>22</b> Cash, savings, and investments   | 407,788               | <b>22</b> 21,587  |
| <b>23</b> Land and buildings   |                       | <b>23</b>         |
| <b>24</b> Other assets (describe in Schedule O)  |                       | <b>24</b> 396,725 |
| <b>25</b> <b>Total assets</b>  | 407,788               | <b>25</b> 418,312 |
| <b>26</b> <b>Total liabilities</b> (describe in Schedule O)                                  |                       | <b>26</b>         |
| <b>27</b> <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) | 407,788               | <b>27</b> 418,312 |

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐What is the organization's primary exempt purpose? To further the welfare of the Greater Roanoke Valley

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

|  |            |        |
|--|------------|--------|
| <b>28</b> <u>The Joint Community Religious School</u>  |            |        |
| (Grants \$ 40,700) If this amount includes foreign grants, check here <input type="checkbox"/> | <b>28a</b> | 40,700 |
| <b>29</b> <u>The March of the Living</u>   |            |        |
| (Grants \$ 46,000) If this amount includes foreign grants, check here <input type="checkbox"/> | <b>29a</b> | 46,000 |
| <b>30</b> <u>Hillel Chapter at Virginia Tech, Blacksburg, VA</u>                               |            |        |
| (Grants \$ 7,000) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>30a</b> | 7,000  |
| <b>31</b> <u>Other program services (describe in Schedule O)</u>                               |            |        |
| (Grants \$ 2,560) If this amount includes foreign grants, check here <input type="checkbox"/>  | <b>31a</b> | 2,560  |
| <b>32</b> <b>Total program service expenses</b> (add lines 28a through 31a)                    | <b>32</b>  | 96,260 |

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☒

| (a) Name and title  | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|--|--|---|--|
| Lori Strauss,<br>3649 Peakwood Dr, Roanoke, VA 24014      | 2  | 0  | 0   | 0  |
| Avi Greenberg<br>6146 Homewood Circle, Roanoke, VA 24018  | 1  | 0  | 0   | 0  |
| Larry Davidson<br>412 S. Jefferson St, Roanoke, VA 24011  | 1  | 0  | 0   | 0  |
| Steve Strauss<br>3649 Peakwood Dr, Roanoke, VA 24014      | 1  | 0  | 0   | 0  |
| Mark Black<br>1327 East Dr, Roanoke, VA 24015             | 0  | 0  | 0   | 0  |
| Marci Brumberg<br>3117 Burnleigh Rd, Roanoke, VA 24014    | 0  | 0  | 0   | 0  |
| Dennis Brumberg<br>3117 Burnleigh Rd, Roanoke, VA 24014   | 0  | 0  | 0   | 0  |
| Bob Kaplan<br>5350 Silver Fox Rd, Roanoke, VA 24018       | 0  | 0  | 0   | 0  |
| Mark Mandell<br>6790 Hidden Woods Dr, Roanoke, VA 24018   | 0  | 0  | 0   | 0  |
| David Nova<br>3002 Oak Crest Ave, Roanoke, VA 24015       | 0  | 0  | 0   | 0  |
| Scott Winter<br>3640 Colonial Court Dr, Roanoke, VA 24018 | 0  | 0  | 0   | 0  |
| Stan Zelikovich<br>5002 Bruceton Rd, Roanoke, VA 24018    | 0  | 0  | 0   | 0  |

**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☐

|  | Yes | No |
|--|-----|----|
| <b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O  |     | ✓  |
| <b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)   |     | ✓  |
| <b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?  |     | ✓  |
| <b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O  |     |    |
| <b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III  |     | ✓  |
| <b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N  |     | ✓  |
| <b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions  |     |    |
| <b>b</b> Did the organization file Form 1120-POL for this year?  |     | ✓  |
| <b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?  |     | ✓  |
| <b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved  |     |    |
| <b>39</b> Section 501(c)(7) organizations. Enter:  |     |    |
| <b>a</b> Initiation fees and capital contributions included on line 9  |     |    |
| <b>b</b> Gross receipts, included on line 9, for public use of club facilities   |     |    |
| <b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911, section 4912, section 4955  |     |    |
| <b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I  |     | ✓  |
| <b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958   |     |    |
| <b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization   |     |    |
| <b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T  |     | ✓  |
| <b>41</b> List the states with which a copy of this return is filed  |     |    |
| <b>42a</b> The organization's books are in care of <b>Steve Strauss, Treasurer</b> Telephone no. <b>540-343-3783</b><br>Located at <b>3649 Peakwood Dr, Roanoke, VA</b> ZIP + 4 <b>2015</b>  |     |    |
| <b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?<br>If "Yes," enter the name of the foreign country:<br>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. |     | ✓  |
| <b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country:  |     | ✓  |
| <b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year  |     |    |
| <b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ  |     | ✓  |
| <b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ   |     | ✓  |
| <b>c</b> Did the organization receive any payments for indoor tanning services during the year?  |     | ✓  |
| <b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O   |     | ✓  |
| <b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?   |     |    |
| <b>45b</b> 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)  |     | ✓  |

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

|    | Yes | No                                  |
|----|-----|-------------------------------------|
| 46 |     | <input checked="" type="checkbox"/> |

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

|     | Yes | No                                  |
|-----|-----|-------------------------------------|
| 47  |     | <input checked="" type="checkbox"/> |
| 48  |     | <input checked="" type="checkbox"/> |
| 49a |     | <input checked="" type="checkbox"/> |
| 49b |     | <input checked="" type="checkbox"/> |

| (a) Name and title of each employee paid more than \$100,000 | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) | (d) Health benefits contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|--|--|---|--|--|
| None   |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |
|  |  |   |  |  |

f Total number of other employees paid over \$100,000 **0**

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

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

d Total number of other independent contractors each receiving over \$100,000 **0**

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ☒ Yes ☐ No

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

Sign Here: Hon. G. Strauss Signature of officer president Date 10/8/13

Hon. G. Strauss Type or print name and title

Paid Preparer Use Only: Preparer's name Hon. G. Strauss Preparer's signature Hon. G. Strauss Date 10/8/13 Check ☐ if self-employed PTIN

Firm's name  Firm's EIN

Firm's address  Phone no

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

**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

**2012**

**Open to Public  
Inspection**

Name of the organization

The Roanoke Jewish Federation

Employer identification number

54-1082297

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a ☐ Type I    b ☐ Type II    c ☐ Type III—Functionally integrated    d ☐ Type III—Non-functionally integrated
  - 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?
 

|  | Yes | No                                  |
|--|-----|-------------------------------------|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? |     | <input checked="" type="checkbox"/> |
| (ii) A family member of a person described in (i) above?   |     | <input checked="" type="checkbox"/> |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above?  |     | <input checked="" type="checkbox"/> |
  - h Provide the following information about the supported organization(s).

| (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 monetary support |
|------------------------------------|----------|---|--|----|---|----|--|----|----------------------------------|
|                                    |          |   | Yes  | No | Yes   | No | Yes  | No |                                  |
| (A)                                |          |   |  |    |   |    |  |    |                                  |
| (B)                                |          |   |  |    |   |    |  |    |                                  |
| (C)                                |          |   |  |    |   |    |  |    |                                  |
| (D)                                |          |   |  |    |   |    |  |    |                                  |
| (E)                                |          |   |  |    |   |    |  |    |                                  |
| <b>Total</b>                       |          |   |  |    |   |    |  |    |                                  |

**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) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .  | 33,438   | 37,719   | 45,346   | 40,568   | 57,069   | 214,140   |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . .   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3 . . .  | 33,438   | 37,719   | 45,346   | 40,569   | 57,069   | 214,140   |
| <b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . |          |          |          |          |          | 50,000    |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |          |          |          |          |          | 164,140   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4 . . .  |          | 37,719   | 45,346   | 40,569   | 57,069   | 214,140   |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .   | 13,177   | 9,772    | 7,091    | 16,501   | 8,886    | 55,427    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . .   |          |          |          |          |          | 0         |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . .  |          |          |          |          |          |           |
| <b>11 Total support.</b> Add lines 7 through 10 . . .   |          |          |          |          |          | 269,567   |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . .   |          |          |          |          | 12       |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . ► <input type="checkbox"/> |          |          |          |          |          |           |

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

|   |           |      |
|---|-----------|------|
| <b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f)) . . .  | <b>14</b> | 61 % |
| <b>15</b> Public support percentage from 2011 Schedule A, Part II, line 14 . . .  | <b>15</b> | 66 % |
| <b>16a 33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . ► <input checked="" type="checkbox"/>  |           |      |
| <b>b 33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . ► <input type="checkbox"/>  |           |      |
| <b>17a 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ► <input type="checkbox"/>    |           |      |
| <b>b 10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ► <input type="checkbox"/> |           |      |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ► <input type="checkbox"/>   |           |      |

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

(Complete only if you checked the box on line 9 of Part I 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) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| <b>2</b> 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 |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6)   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ►   | (a) 2008 | (b) 2009 | (c) 2010 | (d) 2011 | (e) 2012 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources   |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975  |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on   |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)   |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)   |          |          |          |          |          |           |
| <b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/> |          |          |          |          |          |           |

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

|  |           |   |
|--|-----------|---|
| <b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | % |
| <b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15                      | <b>16</b> | % |

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

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))   | <b>17</b> | % |
| <b>18</b> Investment income percentage from 2011 Schedule A, Part III, line 17  | <b>18</b> | % |
| <b>19a 33 1/3% support tests—2012.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/>         |           |   |
| <b>b 33 1/3% support tests—2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input type="checkbox"/> |           |   |
| <b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>   |           |   |



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

[illegible]

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

Department of the Treasury  
Internal Revenue Service

**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**The Roanoke Jewish Federation**

Employer identification number

**54-1082297**

**Part I, Item 20. Other Changes in Net Asset or Fund Balance.**

The deficit of \$51,834 was offset by a bequest received in May, 2013 from a deceased resident in the amount of \$20,000 and by an increase in the fair market value of the organization's investments of \$33,882, and by investment receipts of \$8,476.

**Part III Statement of Program Accomplishments**

The primary exempt purpose of The Roanoke Jewish Federation is to further the welfare of the Greater Roanoke Jewish community; to further the philanthropic, social, cultural, educational and religious needs of Jewish and non-Jewish organizations; to solicit, collect and otherwise raise funds for philanthropic, social, cultural, educational and religious purposes; to distribute the funds raised to other organizations; to foster the cooperation of local Jewish organizations; to provide leadership in support of and in response to issues of Jewish concern

**Part III, Item 28. The Jewish Community Religious School in Roanoke, VA develops and maintains Jewish identity, creates a foundation for lifelong learning and fosters a sense of K'lal Israel. The school is comprised of approximately 90 students and 9 faculty from Roanoke and from nearby communities. The Lower School consists of pre-kindergarten through 5th grade. The Junior Academy contains grades 6-8. The Senior Academy is for students in grades 9-12. The Lower School includes age-appropriate materials on Jewish holidays and traditions, and includes art, dance, music and library activities. The Junior Academy emphasizes the study of Israel, American Jewish History, the Book of Writings, and electives in spiritual and ethical development. Students in the Senior Academy study comparative religion and comparative Judaism. Senior Academy students have the opportunity to participate in the March of the Living (described below). The full budget of the Joint Community Religious School is about \$58,000.**

**Part III, Item 29. The March of the Living is a two-week journey for interested high school students to Poland and Israel. They spend a week in Poland learning about and memorializing the Holocaust. They spend the following week in Israel learning about the history of the country and visiting various cities, kibbutzim and points of interest. The March of the Living brings teenagers from around the world to Poland and to Israel and includes a march from Auschwitz to Birkenau Concentration Camp, and celebration of Israel's Independence Day holiday in that country.**

**Part III, Item 30. The Hillel Chapter at Virginia Tech, Blacksburg. The Hillel Chapter at Virginia Tech is the center of Jewish life for college students at Virginia Tech. Its mission is to enrich the lives of Jewish students so that they may enrich the Jewish people and the world. Hillel provides a place for Jewish students to participate in social, recreational and religious activities with other Jews. Hillel attracts between 50-100 students for most of its events, and as many as 200 for some events. There are about 2000 Jewish students at Virginia Tech. The contributions from the Roanoke Jewish Federation help fund the operating budget for the Hillel Chapter at Virginia Tech.**

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

Cat No 51056K

**Schedule O (Form 990 or 990-EZ) (2013)**

Name of the organization

Employer identification number

The Roanoke Jewish Federation

54-1082297

**Part IV List of Officers & Directors (continued)**

(a) Richard Kurshan, 1236 Wasena Ave, Roanoke, VA 24015; Rabbi Kathy Cohen, Temple Emanuel, 1163 Persinger Rd, Roanoke, VA 24015;

Rabbi Fabian Werbin, Beth Israel Synagogue, 920 Franklin Rd, Roanoke, VA 24016; Joe Gallo, 140 Queen Regent Court, Blue Ridge, VA 24064

Sarina Trompeter, 6021 Saddleridge Rd, Roanoke, VA 24018, Sheila Black, 1327 East Drive, Roanoke, VA 24015, Penny Siegel, 4010 Parkway

Place, Roanoke, VA 24018, Stuart Katz, 3533 Chaparral Drive, Roanoke, VA 24018, Nat Levin, 2840 Colonial Ave Apt C11, Roanoke, VA 24011.

For all Directors (b) hours per week = 0; (c) reportable compensation = 0; (d) health benefits = 0; (e) other compensation = 0.