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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

2012

Open to Public
Inspection

► 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 JUL 1, 2012 and ending JUN 30, 2013

| | | | |
|--|---|--|---|
| B Check if applicable | C Name of organization TORAH ACADEMY OF BOCA RATON, INC | | D Employer identification number 65-0788118 |
| Address change Name change Initial return Terminated Amended return Application pending | | E Telephone number 561-347-1821 | |
| F Name and address of principal officer: ALAN JACOBS 536 WEST 47TH STREET, MIAMI, FL 33140 | | G Gross receipts \$ 2,689,112. | 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.TORAHACADEMYBR.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: 1999 M State of legal domicile: FL | |

Part I Summary

| | | | |
|---|--|---------------------------|--------------|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities. PRIVATE PRESCHOOL SERVICING AGES 2 THRU 5 AS WELL AS ELEMENTARY SCHOOL GRADES 1 TO 5 AND MIDDLE | | |
| | 2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets. | | |
| Revenue | 3 Number of voting members of the governing body (Part VI, line 1a) | 3 6 | |
| | 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 6 | |
| Expenses | 5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) | 5 91 | |
| | 6 Total number of volunteers (estimate if necessary) | 6 57 | |
| Net Assets or Fund Balances | 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. | |
| RECEIVED AO MAY 21 2014 OGDEN, UT | | Prior Year | Current Year |
| 8 Contributions and grants (Part VIII, line 1h) | 276,166. | 414,696. | |
| 9 Program service revenue (Part VIII, line 2g) | 1,390,702. | 2,051,666. | |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 0. | 0. | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 126,169. | 148,551. | |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,793,037. | 2,614,913. | |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 2,500. | 2,000. | |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. | |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 1,168,172. | 1,636,206. | |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. | |
| b Total fundraising expenses (Part IX, column (D), line 25) ► 8,414. | | | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 727,555. | 956,012. | |
| 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,898,227. | 2,594,218. | |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -105,190. | 20,695. | |
| 20 Total assets (Part X, line 16) | Beginning of Current Year 4,350,300. | End of Year 4,294,806. | |
| 21 Total liabilities (Part X, line 26) | 4,454,439. | 4,378,250. | |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | -104,139. | -83,444. | |

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.

| | | | | | |
|-----------|--|---|--------------------------------|---|--------------------------|
| Sign Here | Signature of officer  DANIEL ETTEGGER, TREASURER | Date | | | |
| | Type or print name and title | | | | |
| Paid | Print/Type preparer's name BETTY GOLDBERG | Preparer's signature BETTY GOLDBERG | Date 05/12/14 | Check <input type="checkbox"/> if self-employed | PTIN P00174446 |
| Preparer | Firm's name ► MCCURRY & COMPANY, CPA'S | | Firm's EIN ► 59-1949045 | | |
| Use Only | Firm's address ► 21301 POWERLINE ROAD, # 204 BOCA RATON, FL 33433-2390 | | Phone no (561) 482-8400 | | |

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

 Yes No

232001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2012)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

941

Part III Statement of Program Service Accomplishments

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

X

Part IV Checklist of Required Schedules

| | Yes | No |
|---|--|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A | 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? If "Yes," complete Schedule C, Part 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? If "Yes," complete Schedule C, Part II | 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? If "Yes," complete Schedule C, Part III | 5 X | |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I | 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? If "Yes," complete Schedule D, Part II | 7 X | |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III | 8 X | |
| 9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV | 9 X | |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V | 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? If "Yes," complete Schedule D, Part VI 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? If "Yes," complete Schedule D, Part VII 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? If "Yes," complete Schedule D, Part VIII 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? If "Yes," complete Schedule D, Part IX e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 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)? If "Yes," complete Schedule D, Part X | 11a X 11b X 11c X 11d X 11e X 11f X | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII | 12a X | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b X | |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 X | |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a X | |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b X | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV | 15 X | |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV | 16 X | |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I | 17 X | |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 X | |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | 19 X | |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a X | |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b X | |

Part IV Checklist of Required Schedules (continued)

| | | Yes | No |
|-----|--|-----|----|
| 21 | Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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 |
| a | 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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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 b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV 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 | 28a | 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, Part II, III, or IV, and Part V, line 1 | 34 | X |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, 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 | 35a | X |
| 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 11b and 19? Note. All Form 990 filers are required to complete Schedule O | 38 | X |

Form 990 (2012)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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 | 8 |
| 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 | X |
| 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a | 91 |
| 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: ► <i>See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</i> | 5a | X |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5b | X |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5c | |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | 6a | X |
| 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 as charitable contributions? | 6b | |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 7a | X |
| 7b Organizations that may receive deductible contributions under section 170(c). 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 | X |
| 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? | 7e | X |
| d If "Yes," indicate the number of Forms 8282 filed during the year | 7d | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7f | X |
| 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. a Did the organization make any taxable distributions under section 4966? | 9b | |
| b Did the organization make a distribution to a donor, donor advisor, or related person? | 10a | |
| 10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12 | 10b | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 11a | |
| 11 Section 501(c)(12) organizations. Enter: a Gross income from members or shareholders | 11b | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 12a | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12b | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year | 13a | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. 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> | 13b | |
| 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 | 13c | |
| c Enter the amount of reserves on hand | 14a | X |
| 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 | | |

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

1a Enter the number of voting members of the governing body at the end of the tax year **1a** 6
 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.

1b Enter the number of voting members included in line 1a, above, who are independent **1b** 6

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? **2**

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? **3**

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? **4**

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5**

6 Did the organization have members or stockholders? **6**

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? **7a**

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **7b**

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:

a The governing body? **8a**

b Each committee with authority to act on behalf of the governing body? **8b**

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 **9**

| | Yes | No |
|----|-----|----|
| 1a | | |
| 1b | | |
| 2 | | X |
| 3 | X | |
| 4 | X | |
| 5 | X | |
| 6 | X | |
| 7a | | |
| 7b | | X |
| 8a | X | |
| 8b | X | |
| 9 | | X |

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

10a Did the organization have local chapters, branches, or affiliates? **10a**

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **10b**

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? **11a**

b Describe in Schedule O the process, if any, used by the organization to review this Form 990. **12a**

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 **12b**

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c**

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done **13**

13 Did the organization have a written whistleblower policy? **14**

14 Did the organization have a written document retention and destruction policy? **15**

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?

a The organization's CEO, Executive Director, or top management official **15a**

b Other officers or key employees of the organization **15b**

If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? **16a**

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? **16b**

| | Yes | No |
|-----|-----|----|
| 10a | | X |
| 10b | | |
| 11a | X | |
| 12a | X | |
| 12b | | X |
| 12c | X | |
| 13 | X | |
| 14 | X | |
| 15a | | |
| 15b | X | |
| 16a | | X |
| 16b | | |

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website Another's website Upon request Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **THE ORGANIZATION – 561-347-1821**

447 NW SPANISH RIVER BLVD, BOCA RATON, FL 33433

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.

and former such persons.

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

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

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

Q

| | Yes | No |
|---|-----|----|
| 3 | | X |
| 4 | | X |
| 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. Report compensation for the calendar year ending with or within the organization's tax year.

| The organization report compensation for the calendar year ending with or within the organization's tax year. | | | |
|---|--------------------------------|---------------------|--|
| (A) Name and business address | (B) Description of services | (C) Compensation | |
| | | | |
| | | | |
| | | | |
| | | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

1

Part VIII Statement of Revenue

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

| | | (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 | 1a | | | |
| | b Membership dues | 1b | | | |
| | c Fundraising events | 1c | | | |
| | d Related organizations | 1d | | | |
| | e Government grants (contributions) | 1e | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 414,696. | | |
| | g Noncash contributions included in lines 1a-1f \$ | | | | |
| | h Total. Add lines 1a-1f | | 414,696. | | |
| | | | | | |
| Program Service Revenue | 2 a TUITION AND FEES | Business Code 611110 | 1,909,163. | 1,909,163. | |
| | b TUITION GRANTS | 611110 | 137,503. | 137,503. | |
| | c INCIDENTAL RENTAL | 611110 | 5,000. | 5,000. | |
| | d | | | | |
| | e | | | | |
| | f All other program service revenue | | | | |
| | g Total. Add lines 2a-2f | | 2,051,666. | | |
| | | | | | |
| | 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 | | (i) Real | (ii) Personal | | |
| 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 | | (i) Securities | (ii) Other | | |
| 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 | a 222,750. | | | | |
| b Less: direct expenses | b 74,199. | | | | |
| c Net income or (loss) from fundraising events | | 148,551. | | | 148,551. |
| 9 a Gross Income from gaming activities. See Part IV, line 19 | a | | | | |
| b Less: direct expenses | b | | | | |
| c Net income or (loss) from gaming activities | | | | | |
| 10 a Gross sales of inventory, less returns and allowances | a | | | | |
| b Less: cost of goods sold | b | | | | |
| c Net income or (loss) from sales of inventory | | | | | |
| Miscellaneous Revenue | Business Code | | | | |
| 11 a | | | | | |
| b | | | | | |
| c | | | | | |
| d All other revenue | | | | | |
| e Total. Add lines 11a-11d | | | | | |
| 12 Total revenue. See instructions. | | 2,614,913. | 2,051,666. | 0. | 148,551. |

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).

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

| <i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i> | (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 United States. See Part IV, line 21 | 2,000. | 2,000. | | |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 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 | 1,403,111. | 1,214,987. | 188,124. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | | | | |
| 9 Other employee benefits | 125,665. | 100,532. | 25,133. | |
| 10 Payroll taxes | 107,430. | 85,944. | 21,486. | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | 1,500. | | 1,500. | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O) | 28,135. | 19,791. | 8,344. | |
| 12 Advertising and promotion | 1,252. | 1,252. | | |
| 13 Office expenses | 48,690. | | 48,690. | |
| 14 Information technology | | | | |
| 15 Royalties | | | | |
| 16 Occupancy | 366,410. | 329,769. | 36,641. | |
| 17 Travel | 1,983. | | 793. | 1,190. |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 4,265. | 4,265. | | |
| 20 Interest | 11,876. | | 11,876. | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 108,206. | 108,206. | | |
| 23 Insurance | 5,636. | 2,818. | 1,691. | 1,127. |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a PARSONAGE | 186,768. | 186,768. | | |
| b CLASSROOM BOOKS, SUPPLIES | 138,118. | 138,118. | | |
| c PRINTING | 27,023. | 9,033. | 17,990. | |
| d TELEPHONE | 20,322. | 4,064. | 10,161. | 6,097. |
| e All other expenses | 5,828. | 4,182. | 1,646. | |
| 25 Total functional expenses. Add lines 1 through 24e | 2,594,218. | 2,211,729. | 374,075. | 8,414. |
| 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. | | | | |

Check here ► If following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

| | | (A) Beginning of year | | (B) End of year |
|-----------------------------|---|--------------------------|----------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 69,788. | 1 | 34,068. |
| | 2 Savings and temporary cash investments | | 2 | |
| | 3 Pledges and grants receivable, net | | 3 | |
| | 4 Accounts receivable, net | 81,247. | 4 | 70,000. |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | 5 | |
| | 6 Loans and other 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 Instr). Complete Part II of Sch L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | | 9 | |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 3,176,470. | | |
| | b Less: accumulated depreciation | 10b 627,870. | 10c 2,549,100. | 2,548,600. |
| | 11 Investments - publicly traded securities | | 11 | |
| | 12 Investments - other securities. See Part IV, line 11 | 22,800. | 12 | 22,800. |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | 20,508. | 14 | 16,407. |
| | 15 Other assets. See Part IV, line 11 | 1,606,857. | 15 | 1,602,931. |
| | 16 Total assets. Add lines 1 through 15 (must equal line 34) | 4,350,300. | 16 | 4,294,806. |
| Liabilities | 17 Accounts payable and accrued expenses | 86,830. | 17 | 163,817. |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 62,695. | 19 | 56,365. |
| | 20 Tax-exempt bond liabilities | | 20 | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | 343,611. | 22 | 261,586. |
| | 23 Secured mortgages and notes payable to unrelated third parties | 3,266,278. | 23 | 3,182,858. |
| | 24 Unsecured notes and loans payable to unrelated third parties | 500,000. | 24 | 412,492. |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 195,025. | 25 | 301,132. |
| | 26 Total liabilities. Add lines 17 through 25 | 4,454,439. | 26 | 4,378,250. |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | |
| | 27 Unrestricted net assets | | 27 | |
| | 28 Temporarily restricted net assets | | 28 | |
| | 29 Permanently restricted net assets | | 29 | |
| | Organizations that do not follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34. | | | |
| | 30 Capital stock or trust principal, or current funds | 0. | 30 | 0. |
| | 31 Paid-in or capital surplus, or land, building, or equipment fund | 0. | 31 | 0. |
| | 32 Retained earnings, endowment, accumulated income, or other funds | -104,139. | 32 | -83,444. |
| | 33 Total net assets or fund balances | -104,139. | 33 | -83,444. |
| | 34 Total liabilities and net assets/fund balances | 4,350,300. | 34 | 4,294,806. |

Form 990 (2012)

Part XI Reconciliation of Net AssetsCheck 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 | 2,614,913. |
| 2 Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,594,218. |
| 3 Revenue less expenses. Subtract line 2 from line 1 | 3 | 20,695. |
| 4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | -104,139. |
| 5 Net unrealized gains (losses) on investments | 5 | |
| 6 Donated services and use of facilities | 6 | |
| 7 Investment expenses | 7 | |
| 8 Prior period adjustments | 8 | |
| 9 Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | -83,444. |

Part XII Financial Statements and ReportingCheck 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 checked="" type="checkbox"/> Cash <input 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 | X |
| If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| 2b Were the organization's financial statements audited by an independent accountant? | 2b | X |
| If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: | | |
| <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | |
| 2c 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 | |
| If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | |
| 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 | X |
| 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 | |

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

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number

65-0788118

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?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? _____

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

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

h Provide the following information about the supported 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 monetary 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) 2012

232021
12-04-12

11440512 790893 1165TABR

2012.05080 TORAH ACADEMY OF BOCA RATON 1165TAB1

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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number
65-0788118

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 | 1 | |
| 2 Aggregate contributions to (during year) | 530. | |
| 3 Aggregate grants from (during year) | 6,230. | |
| 4 Aggregate value at end of year | 134. | |

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

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

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

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

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

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 |
|----|---------------------------------|
| 2a | |
| 2b | |
| 2c | |
| 2d | |

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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

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

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

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

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

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

9 In Part XIII, 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 XIII, 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 ► \$ _____

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

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

| | |
|--|--|
| a <input type="checkbox"/> Public exhibition | d <input type="checkbox"/> Loan or exchange programs |
| b <input type="checkbox"/> Scholarly research | e <input type="checkbox"/> Other _____ |
| c <input type="checkbox"/> 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 XIII.

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 XIII and complete the following table:

| | |
|---------------------------------------|--|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |

| | 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 XIII. Check here if the explanation has been provided in Part XIII

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 | | | | | |
| b Contributions | | | | | |
| c Net investment earnings, gains, and losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

(i) unrelated organizations

(ii) related organizations

| Yes | No |
|--------|----|
| 3a(i) | |
| 3a(ii) | |
| 3b | |

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

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

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

| Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | 290,000. | | 290,000. |
| b Buildings | | 2,681,210. | 492,524. | 2,188,686. |
| c Leasehold improvements | | | | |
| d Equipment | | | | |
| e Other | 205,260. | 135,346. | | 69,914. |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | ► | 2,548,600. |

Schedule D (Form 990) 2012

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) SECURITY | 12,389. |
| (2) ESCROW FOR LEGACY MTG | 13,251. |
| (3) DUE FROM AFFILIATE | 1,577,291. |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ► | 1,602,931. |

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

| 1. (a) Description of liability | (b) Book value |
|---|-----------------|
| (1) Federal income taxes | |
| (2) SHORT TERM LOANS | 155,831. |
| (3) PAYROLL TAXES PAYABLE | 45,080. |
| (4) SECURITY DEPOSIT | 1,000. |
| (5) ACCRUED SALARIES | 99,221. |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| (10) | |
| (11) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ► | 301,132. |

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

OMB No. 1545-0047

2012

Open to Public
Inspection

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number

65-0788118

Part I.

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain.

If you need more space, use Part II

NEWSPAPER ADVERTISEMENT

- 4 Does the organization maintain the following?
 - a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

- 5 Does the organization discriminate by race in any way with respect to:
 - a Students' rights or privileges?
 - b Admissions policies?
 - c Employment of faculty or administrative staff?
 - d Scholarships or other financial assistance?
 - e Educational policies?
 - f Use of facilities?
 - g Athletic programs?
 - h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- 6b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II.

- 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.

| | YES | NO |
|----|-----|----|
| 1 | X | |
| 2 | X | |
| 3 | X | |
| 4a | X | |
| 4b | X | |
| 4c | X | |
| 4d | X | |
| 5a | X | |
| 5b | X | |
| 5c | X | |
| 5d | X | |
| 5e | X | |
| 5f | X | |
| 5g | X | |
| 5h | X | |
| 6a | X | |
| 6b | X | |
| 7 | X | |

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

Schedule E (Form 990 or 990-EZ) (2012)

SCHEDULE G
(Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2012

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

**Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19,
or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization

Employer identification number
65-0788118

TORAH ACADEMY OF BOCA RATON, INC.

Part IV Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this section.

Part I:

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

| | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VIII) or entity in connection with professional fundraising services?

b. If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is compensated for promotional, advertising, or marketing services.

b If Yes, list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

LHA Paperwork Reduction Act Notice. See the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990 or 990-EZ) 2012

232081
01-07-13

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events (add col. (a) through col. (c)) |
|-----------------|---|-----------------------------------|------------------------------------|------------------|--|
| | | JOURNAL DINNER (event type) | GOLF TOURNAMENT (event type) | (total number) | |
| Revenue | 1 Gross receipts | 136,750. | 38,078. | 47,922. | 222,750. |
| | 2 Less: Contributions | | | | |
| | 3 Gross income (line 1 minus line 2) | 136,750. | 38,078. | 47,922. | 222,750. |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | | | | |
| | 7 Food and beverages | | | | |
| | 8 Entertainment | | | | |
| | 9 Other direct expenses | 26,078. | 15,536. | 32,585. | 74,199. |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) | | | | 74,199. |
| | 11 Net income summary. Combine line 3, column (d), and line 10. | | | | 148,551. |

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|---|---|---|---|---|
| | | | | | |
| Revenue | 1 Gross revenue | | | | |
| Direct Expenses | 2 Cash prizes | | | | |
| | 3 Noncash prizes | | | | |
| | 4 Rent/facility costs | | | | |
| | 5 Other direct expenses | | | | |
| | 6 Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | |
| | 7 Direct expense summary. Add lines 2 through 5 in column (d) | | | | 74,199. |
| | 8 Net gaming income summary. Combine line 1, column d, and line 7 | | | | 148,551. |

9 Enter the state(s) in which the organization operates gaming activities:

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

Enter total number of other organizations listed in the line 1 table

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

Part III can be duplicated if additional space is needed. Complete in the organization answered "Yes" to Form 930, Part IV, line 22.

| (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 |
|---|--------------------------|--------------------------|-----------------------------------|--|--|
| SCHOLARSHIPS IN THE FORM OF REDUCED TUITION WERE GRANTED TO STUDENTS | 169 | 0. | 1,339,322. | AN ADJUSTMENT TO TUITION CHARGE IS MADE BASED ON REVIEW OF NEED BY COMMITTEE | |

Part IV Supplemental Information. Complete this part to provide the information required in Part I, Part II, Part III, column (b), and any other information required by the Commission.

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

2012

Open to Public
Inspection

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number
65-0788118

Part I Questions Regarding Compensation

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

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

b If any of the boxes on line 1a 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 filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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 |
|----|-----|----|
| 1a | X | |
| 1b | X | |
| 2 | X | |
| 3 | | |
| 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) 2012

232111
12-10-12

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row 11 and from related entities and non-compensable employees. Use duplicate copies if additional space is needed.

Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B/D) for each listed individual must equal 1.

the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

Complete this part to provide the information, explanation, or descriptions required for Part I, Lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A: PARSONAGE ALLOWANCE IS PAID TO THE RABBINICAL DEANS

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).

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: DANIEL ETTEDGUI

(C) PURPOSE OF LOAN: ASSISTANCE WITH CASH FLOW

(A) NAME OF PERSON: ALAN JACOBS

(C) PURPOSE OF LOAN: ASSISTANCE WITH BUILDING

(A) NAME OF PERSON: ROSS FEINBERG

(B) RELATIONSHIP WITH ORGANIZATION: KEY EMPLOYEE

(C) PURPOSE OF LOAN: ASSISTANCE SHORT TERM

(A) NAME OF PERSON: YEHUDA WASSER

(B) RELATIONSHIP WITH ORGANIZATION: BOARD MEMBER

(C) PURPOSE OF LOAN: ASSISTANCE SHORT TERM

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

2012
Open to Public
Inspection

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number
65-0788118

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SCHOOL GRADE 6 AND 7. STATE STANDARD CURRICULUM IS FOLLOWED.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

STRESSES CHARACTER, VALUES AND LOVE OF TORAH AND MITZVOT.

FORM 990, PART VI, SECTION B, LINE 11: FORM 990 IS PREPARED BY AN
ACCOUNTANT. UPON COMPLETION, FORM 990 IS REVIEWED BY THE SCHOOL PRESIDENT
, DEAN , AND TREASURER

FORM 990, PART VI, SECTION B, LINE 12C: ALL EMPLOYEES MUST COMPLETE A
CONFLICT OF INTEREST STATEMENT UPON HIRE AND STATEMENTS ARE UPDATED ONCE A
YEAR. EMPLOYEES MUST IMMEDIATELY NOTIFY TABR OF ANY MATTERS THAT MAY
RESULT IN REAL OR APPARENT CONFLICTS OF INTEREST BY SUBMITTING A CONFLICT
OF INTEREST STATEMENT THROUGH THEIR CHAIR OF AUTHORITY. FOR EACH INTEREST
DISCLOSED, A DETERMINATION WILL BE MADE WHETHER TO A) TAKE NO ACTION,
B) ASSURE FULL DISCLOSURE TO THE BOARD OF DIRECTORS AND OTHER INDIVIDUALS
COVERED BY THIS POLICY C) ASK THE PERSON TO RECUSE FROM PARTICIPATION IN
RELATED DISCUSSIONS OR DECISIONS WITHIN THE ORGANIZATION OR D) ASK THE
PERSON TO RESIGN FROM HIS OR HER POSITION IN THE ORGANIZATION OR, IF THE
PERSON REFUSED TO RESIGN, BECOME SUBJECT TO POSSIBLE REMOVAL IN ACCORDANCE
WITH THE ORGANIZATION'S REMOVAL PROCEDURES. THE ORGANIZATION WILL MONITOR
PROPOSED OR ONGOING TRANSACTIONS FOR CONFLICTS OF INTEREST AND DISCLOSE
THEM IN ORDER TO DEAL WITH POTENTIAL OR ACTUAL CONFLICTS, WHETHER DISCOVERED
BEFORE OR AFTER THE TRANSACTION OCCURRED.

Name of the organization

TORAH ACADEMY OF BOCA RATON, INC

Employer identification number

65-0788118

FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION OF THE DEAN, EXECUTIVE DIRECTOR, TOP MANAGEMENT OFFICIAL AND OTHER OFFICERS AND KEY EMPLOYEES IS REVIEWED AND APPROVED USING DATA AS TO COMPARABLE COMPENSATION FOR SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED ORGANIZATIONS. THE COMPENSATION OF THE PERSON IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS OF THE ORGANIZATION. ANY CHANGE IN SALARY MUST BE REVIEWED BY THE BOARD OF DIRECTORS AND THE RABBINIC ADVISORY COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE IN THE OFFICE AVAILABLE UPON REQUEST.

Part II *Nonprofit Organizations Taxable as a Partnership*

Part IV Identification of Related Organizations Taxable as a Corporation

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36.)

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 related organization(s)
- c Gift, grant, or capital contribution from related organization(s)
- d Loans or loan guarantees to or for related organization(s)
- e Loans or loan guarantees by related organization(s)
- f Dividends from related organization(s)
- g Sale of assets to related organization(s)
- h Purchase of assets from related organization(s)
- i Exchange of assets with related organization(s)
- j Lease of facilities, equipment, or other assets to related organization(s)
- k Lease of facilities, equipment, or other assets from related organization(s)
- l Performance of services or membership or fundraising solicitations for related organization(s)
- m Performance of services or membership or fundraising solicitations by related organization(s)
- n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o Sharing of paid employees with related organization(s)
- p Reimbursement paid to related organization(s) for expenses
- q Reimbursement paid by related organization(s) for expenses
- r Other transfer of cash or property to related organization(s)
- s Other transfer of cash or property from related 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 (as) | (c) Amount involved | (d) Method of determining amount involved |
|------------------------------------|---------------------------|---------------------|---|
| (1) TORAH ACADEMY DEVELOPMENT CORP | D | 950,000 | PER MORTGAGE DOCS. LOAN BALANCE |
| (2) TORAH ACADEMY DEVELOPMENT CORP | K | | 1. PER LEASE AGREEMENT |
| (3) TORAH ACADEMY DEVELOPMENT CORP | P | 86,278 | INSUR/UTIL/MAINT EXP PAID |
| (4) | | | |
| (5) | | | |
| (6) | | | |

| | | | |
|------------------------------------|---|---------|---------------------------------|
| (1) TORAH ACADEMY DEVELOPMENT CORP | K | 950,000 | PER MORTGAGE DOCS. LOAN BALANCE |
| (2) TORAH ACADEMY DEVELOPMENT CORP | | | 1. PER LEASE AGREEMENT |
| (3) TORAH ACADEMY DEVELOPMENT CORP | P | 86,278 | INSUR/UTIL/MAINT EXP PAID |
| (4) | | | |
| (5) | | | |
| (6) | | | |

2012/2013 TABR Board of Director List

President **Dr. Allan Jacob**
536 W 47 Street
Miami Beach, FL 33140

Vice President **Dr. Allen Wolberman**
22235 Morning Glory Terrace
Boca Raton, FL 33433

Treasurer **Dr. Daniel Ettedgui**
7505 London Lane
Boca Raton, FL 33433

Board Member **Mrs. Michal Schochet**
7850 Lago Del Mar Drive # 117
Boca Raton, FL 33433

Board Member **Dr. Brian Galbut**
7600 Andorra Place
Boca Raton, FL 33433

Board Member **Mr. Yehuda Wasser**
298 NW 45th Street
Boca Raton, FL 33431

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions

| | | |
|---|---|---|
| Type or print File by the due date for filing your return. See instructions. | Name of exempt organization or other filer, see instructions TORAH ACADEMY OF BOCA RATON, INC | Employer identification number (EIN) or Social security number (SSN) 65-0788118 |
| | Number, street, and room or suite no. If a P.O. box, see instructions. C/O MCCURRY & COMPANY - 21301 POWERLINE ROAD, SUIT | |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. BOCA RATON, FL 33433 | |

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

0 1

| Application Is For | Return Code | Application Is For | Return Code |
|--|-------------|--------------------|-------------|
| Form 990 or Form 990-EZ | 01 | | |
| Form 990-BL | 02 | Form 1041-A | 08 |
| Form 4720 (individual) | 03 | Form 4720 | 09 |
| Form 990-PF | 04 | Form 5227 | 10 |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05 | Form 6069 | 11 |
| Form 990-T (trust other than above) | 06 | Form 8870 | 12 |

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

THE ORGANIZATION

- The books are in the care of ► **447 NW SPANISH RIVER BLVD - BOCA RATON, FL 33433**

Telephone No. ► **561-347-1821**

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ► . If it is for part of the group, check this box ► and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **MAY 15, 2014**.

5 For calendar year **JUL 1, 2012**, or other tax year beginning **JUL 1, 2012**, and ending **JUN 30, 2013**.

6 If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

7 State in detail why you need the extension

ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE TAX RETURN

| | | | |
|---|----|----|----|
| 8a 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. | 8a | \$ | 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 and any amount paid previously with Form 8868. | 8b | \$ | 0. |
| c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. | 8c | \$ | 0. |

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ►

Title ► **TREASURER**

Date ► **5/13/14**

Form 8868 (Rev. 1-2013)