

See a Social Security Number? Say Something! Report Privacy Problems to https://public.resource.org/privacy Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No 1545-1150 2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

▶ Do not enter Social Security numbers on this form as it may be made public.
 ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning , 2013, and ending , 20							
B Check if applicable:		plicable:	C Name of organization D Em	ployer id	entification number		
	Address ct	hange	Chevra USA	30-0176770			
<u></u>	Name char	nge	lephone n	umber			
_	nıtıal retun		614-436-5171				
===	Terminated Amended :		City or town, state or province, country, and ZIP or foreign postal code	roup Exe	mption		
=	Application		Worthington, OH 43085-0168	umber 🕨	•		
ш-		ing Method:		(>	f the organization is not		
	Vebsite:	-			ach Schedule B		
			eck only one) — 501(c)(3) □ 501(c) () (insert no.) □ 4947(a)(1) or □ 527 (Form	990, 990	D-EZ, or 990-PF).		
			☐ Corporation ☐ Trust ☐ Association ☐ Other				
LA	dd lines	5b. 6c. and	7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total asset	ts			
(Pai	t II, colu	umn (B) belov	v) are \$500,000 or more, file Form 990 instead of Form 990-EZ	► s	177,172		
_	art I		e, Expenses, and Changes in Net Assets or Fund Balances (see the instr	uctions			
			the organization used Schedule O to respond to any question in this Part I				
	1		ons, gifts, grants, and similar amounts received	1	177,172		
	2		ervice revenue including government fees and contracts	2			
	3	-	ip dues and assessments	3			
	4	Investment	·	4			
	5a		ount from sale of assets other than inventory 5a				
	b		or other basis and sales expenses	-			
			ss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c			
	6 6		nd fundraising events	100			
	a		ome from gaming (attach Schedule G if greater than				
<u> </u>	a	\$15,000)					
Revenue	ь	Gross inco	-				
Š							
Œ			raising events reported on line 1) (attach Schedule G if the ch gross income and contributions exceeds \$15,000) 6b				
			et expenses from gaming and fundraising events 6c	⊣			
	d		e or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract	-			
	"	line 6c)	or (1000) from garring and randomly overlap (200 miles of and 100 miles	6d			
	7a	•	s of inventory, less returns and allowances	1			
	, a		of goods sold	- I			
	1		it or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c			
	C 8	•	8				
0.5	9		nue (describe in Schedule O)	7 9	177,172		
7	10		d similar amounts paid (list in Schedule O)	10	79,058		
<u></u>	11		aid to a few members	111	25,751		
	12	•	ther compensation, and employee benefits	12	72,352		
Z 8	13		al fees and other payments to independent contractors	13	3,116		
Net Assets WINELExpenses	14		1 100	14			
	15		y, rent, utilities, and maintenance	15	738		
	16		enses (describe in Schedule O)	16	15,865		
\overline{z}	17		enses. Add lines 10 through 16	17	196,880		
曇	 	Eveces er	(deficit) for the year (Subtract line 17 from line 9)	18	(19,708)		
Ş.	18 19	Not seem	s or fund balances at beginning of year (from line 27, column (A)) (must agree with		(19,700)		
SS.	'		ar figure reported on prior year's return)	19	E0 200		
*	200	-	nges in net assets or fund balances (explain in Schedule 0)	20	58,30 <u>9</u> 0		
2	20		or fund balances at end of year. Combine lines 18 through 20	21	38,601		
	21		tion Act Notice, see the separate instructions. Cat No 10642	14!	Form 990-EZ (2013)		
roi	r rapen	MOLK HEGIC	tion Act 140 tice, see the separate instructions. Cat 140 106421		(2010)		

699

Pa	•			5		_
	Check if the organization used Schedule	(B) End of year				
	O I was to a send for a standard		-	(A) Beginning of year	<u> </u>	(B) End of year
22	Cash, savings, and investments			58,309	23	38,601
23	Land and buildings		• • • • • •		24	
24 25	Total assets			58,309		20 601
26					26	38,601
27	Net assets or fund balances (line 27 of column	-		58,309		38,601
Par						
	Check if the organization used Schedule	-			/Das	Expenses guired for section
Wha	is the organization's primary exempt purpose?	provide aid to poor J				(c)(3) and 501(c)(4)
Desc	ribe the organization's program service accompli	shments for each of	its three largest n	rogram services		anizations and section
as m	leasured by expenses. In a clear and concise mons benefited, and other relevant information for each	anner, describe the	services provided	I, the number of		7(a)(1) trusts; optional others.)
<u></u>	Provide food parcels, soup kitchens, Russian/Hebre		ious items clothing	and modical		T
	assistance to Jewish people in the former Soviet Uni					
	organizations to assist more than 20,000 people.	on and in Islaci, net	orking with other me			
		includes foreign gra	nts. check here .	• 🗇	28 a	79,058
29			,			70,030
	**************************************					ľ
	(Grants \$) If this amount	includes foreign gra	nts, check here .	▶ 🗆	29 a	1
30						
		includes foreign gra	nts, check here .	▶ 🔲	30 a	·
31	Other program services (describe in Schedule O)	· · · · · · ·				
		includes foreign gra			31a	
32	Total program service expenses (add lines 28a		<u> </u>		32	10/000
Par					ıstru	<u> </u>
	Check if the organization used Schedule	O to respond to ar	y question in this (c) Reportable	Part IV		🗸
	(a) Name and title	(b) Average hours per week devoted to position	compensation (Forms W-2/1099-MISC (if not paid, enter -0-)	contributions to employe	1	Estimated amount of other compensation
Mich	ael Schiffman				\top	
Exec	utive Director	50.0	30,352	25,75	1	42,000
Ellio	Klayman					
Chair	man of Board	2.0	c)	0	0
Matt	Lazowski				-	
Trea:	surer	2.0)	0	0
Barb	ara Medlin					
Secr		2.0)	<u>o</u>	0
	n Forbes			İ		
<u>Boar</u>	d Member	2.0	ļ <u>.</u>	<u> </u>	이	0
					- (
		 	 	 	+	
		-				
			 	 	+	
		1				
				 	+-	
		1				
				 	+	
		1				
		 		 	+	
		†				
		 			+	
		4	[- 1	

Part						
	instructions for Part V) Check if the organization used Schedule O to respond to any question in this	Part	v Yes	No		
33	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	33		✓		
34	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)	34		√		
35a						
ь	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35a 35b		✓		
c	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	35c		√		
36	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	36		✓		
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			_		
b 38a	Did the organization file Form 1120-POL for this year?	37b		1		
		38a		✓		
39	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Section 501(c)(7) organizations. Enter:	1				
a	Initiation fees and capital contributions included on line 9					
b	Gross receipts, included on line 9, for public use of club facilities					
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶					
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	40b		✓		
C	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					
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization					
e	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	40e		1		
41	List the states with which a copy of this return is filed ▶					
42a	The organization 3 books are in early in the organization and organization and in the organization and	614-43	6-517 -0168			
h	Located at ▶ PO Box 168, Worthington, OH ZIP + 4 ▶ At any time during the calendar year, did the organization have an interest in or a signature or other authority over	43063	Yes			
•	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		1		
	If "Yes," enter the name of the foreign country: ▶			1		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
С	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c	L			
43	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	• •		▶ □		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be		Yes	No		
	completed instead of Form 990-EZ	44a		1		
b	completed instead of Form 990-EZ	44b		1		
c d	Did the organization receive any payments for indoor tanning services during the year?	44c		✓		
u	explanation in Schedule O	44d	İ			
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		1		
45b	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)	45b	<u> </u>	_ ✓		

Form 990)-EZ (20)13)							Page 4	
		ne organization engage, directly or in					1	Yes	No	
Part VI Section 501(c)(3) organizations only All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tab 50 and 51. Check if the organization used Schedule O to respond to any question in this Part VI								s for lin	nes	
		Check if the organization used Sci	neaule O to respond	to any question i	n this Part	VI	···	Yes	No	
		ne organization engage in lobbying If "Yes," complete Schedule C, Par		section 501(h) elec		-	- 1	7	1	
	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E									
	Did the organization make any transfers to an exempt non-charitable related organization?									
	Comp	s," was the related organization a se plete this table for the organization's pyees) who each received more than	five highest compen	sated employees (other than	officers, directo	rs, tru			
	(a)	Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS	contribu	ealth benefits, tions to employee lans, and deferred mpensation		stimated amount of her compensation		
None							_			
									-	
		number of other employees paid ov								
51		plete this table for the organization 000 of compensation from the orga			ent contrac	tors who each	receiv	ea mor	e tnan	
	(a)	Name and business address of each independ	lent contractor	(b) Type of service (c) Coi			ompen	mpensation		
None										
										
								_		
		number of other independent contra ne organization complete Schedule A	•	•	. ► one and 40	47(0)(1)				
52		kempt charitable trusts must attach				47(a)(1) ▶	- 🗆 Y	′es □	No	
		of perjury, I declare that I have examined this of complete. Declaration of preparer (other than					wledge	and belie	f, it is	
true, con	rect, and	d complete Declaration of preparer (other than	onicer) is based on all into		rer nas any kr	lowleage				
Sign		Signature of officer Date								
Here		Marcy G. Kotting, Bookkeeper Type or print name and title								
 Paid		Print/Type preparer's name	Preparer's signature		Date	Check D	PT	N		
Prepa	arer					self-employe	d			
Use (Firm's name				Firm's ElN ▶				
May th	Firm's address ▶ Phone no. The IRS discuss this return with the preparer shown above? See instructions								No	

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization Employer identification number 31-0176770 Chevra USA Reason for Public Charity Status (All organizations must complete this part.) See instructions. Part I 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). ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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.) 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.) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) R An organization that normally receives: (1) more than 331/3% 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 331/3% 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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. c ☐ Type III–Functionally integrated **d** Type III-Non-functionally integrated **b** Type II 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). If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting 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 11g(i) (ii) A family member of a person described in (i) above? |11g(ii) (iii) A 35% controlled entity of a person described in (i) or (ii) above? . . . 11g(iii) Provide the following information about the supported organization(s). (iii) Type of organization (iv) Is the organization (v) Did you notify (vii) Amount of monetary (i) Name of supported (ii) FIN (vi) Is the in col. (i) listed in your the organization in col. (i) of your (described on lines 1-9 organization in col. support organization organized in the above or IRC section governing document? US.? support? (see instructions)) Yes Yes (A) (B) (C) (D) (E)

Total

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	on A. Public Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	142,679	135,964	166,065	193,397	177,172	015 277
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	142,073	133,304	100,003	193,397	171,112	815,277
3	The value of services or facilities furnished by a governmental unit to the organization without charge				:		
4	Total. Add lines 1 through 3	142,679	135,964	166,065	193,397	177,172	815,277
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount						
	shown on line 11, column (f)						203,253
6	Public support. Subtract line 5 from line 4.	i				l	612,024
	on B. Total Support	(-) 0000 I	410040	() 0044	4.0.040		
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 8	Gross income from interest, dividends,	142,679	135,964	166,065	193,397	177,172	815,277
•	payments received on securities loans, rents, royalties and income from similar sources	143	196	173	2801	o	3,313
9	Net income from unrelated business activities, whether or not the business is regularly carried on	140	130	173	2001	U	
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 12	Total support. Add lines 7 through 10 Gross receipts from related activities, etc.	(see instructio	ns)			12	818,590
13	First five years. If the Form 990 is for the organization, check this box and stop her	e organization	's first, second			ear as a section	
Section	on C. Computation of Public Suppor						
14	Public support percentage for 2013 (line 6			1, column (f))		14	74.77 %
15	Public support percentage from 2012 Sch	edule A, Part I	l, line 14 .			15	75.76 %
16a	331/3% support test—2013. If the organization qual						
b	331/3% support test—2012. If the organicheck this box and stop here. The organic					15 is 33 ¹ / ₃ %	
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization mee Part IV how the organization meets the "forganization	ets the "facts-a acts-and-circu	ınd-circumstar mstances" tes	nces" test, che	ck this box an ation qualifies	d stop here. E	xplain in
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organizat Explain in Part IV how the organization m supported organization	ion meets the eets the "facts	"facts-and-cii -and-circumst 	rcumstances" ances" test. Th	test, check th	is box and stong qualifies as a	and line op here. publicly .
18	Private foundation. If the organization di instructions						

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 unde	r the tests listed below, please complete Part II.)

Secti	on A. Public Support						•
	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1	Gifts, grants, contributions, and membership fees	3.5					
	received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise						
	sold or services performed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						_
3	Gross receipts from activities that are not an						
	unrelated trade or business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid		1			l	
	to or expended on its behalf						
5	The value of services or facilities		<u> </u>			Į į	
	furnished by a governmental unit to the				ĺ	•	
	organization without charge						
6	Total. Add lines 1 through 5	-					
/a	Amounts included on lines 1, 2, and 3 received from disqualified persons		1				
-						 	
b	Amounts included on lines 2 and 3 received from other than disqualified]	
	received from other than disqualified persons that exceed the greater of \$5,000		1			1	
	or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support (Subtract line 7c from						
	line 6.)						
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9	Amounts from line 6						
10a	Gross income from interest, dividends,		Į.				
	payments received on securities loans, rents,						
	royalties and income from similar sources .						
Ь	Unrelated business taxable income (less section 511 taxes) from businesses		ł				
	acquired after June 30, 1975						
_	Add lines 10a and 10b						
11	Net income from unrelated business						
• • •	activities not included in line 10b, whether						
	or not the business is regularly carried on						
12	Other income. Do not include gain or		<u> </u>	 			
	loss from the sale of capital assets						
	(Explain in Part IV.)			<u></u>	<u></u>		
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)		<u> </u>				<u> </u>
14	First five years. If the Form 990 is for the						
	organization, check this box and stop he			· · · · ·	· · · · · ·	· · · · ·	▶ □
	on C. Computation of Public Suppor			0 (0)		45	01
15	Public support percentage for 2013 (line to		-				<u> </u>
16 Secti	Public support percentage from 2012 Sci on D. Computation of Investment In			· · · · ·	· · · · ·	16	<u>%</u>
17	Investment income percentage for 2013 (v line 13 colu	mn (fl)	17	%
18	Investment income percentage from 2012					18	/ 8
19a							
. 54	33 ¹ / ₃ % support tests – 2013. If the organization did not check the box on line 14, and line 15 is more than 33 ¹ / ₃ %, and line 17 is not more than 33 ¹ / ₃ %, check this box and stop here. The organization qualifies as a publicly supported organization .						
b	331/3% support tests-2012. If the organiz						
-=-	line 18 is not more than 331/3%, check this	box and stop l	here. The organ	ization qualifies	s as a publicly s	supported organ	ization 🕨 🔲
20	Private foundation. If the organization di	d not check a	box on line 14	, 19a, or 19b,	check this box	and see instru	ctions 🕨 🔲

	Schedule A (Form 990 or 990-EZ) 2013 Page 4						
Part IV	Supplemental Information. 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).						
/							
/							

SCHEDULE O (Form 990 or 990-EZ)

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.

OMB No 1545-0047
2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service ► 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.

Name of the organization **Employer identification number** Chevra USA 31-0176770 Form 990-EZ Part I Line 10 Grants and similar amounts paid - Total Paid \$79,058 Nelli Barkina - \$3,950 Bozena Bauer - \$5,250 Malgorzata Bauer - \$5,250 Ireneusz Czubak - \$22,500 Grigori Margulis - \$5,900 Anna Stein Weijak - \$5,250 Aleksander Zlotovierow - \$6,858 Hope for S'derot - \$10,500 Shipping of Humanitarian Aid through Stichting Hunanitaire - \$\$2,000 Shipping of Humanitarian Aid through NMV Transport - \$10,000 Cash humanitarian aid distributions in Ukraine - \$1,600 Form 990-EZ Part I Line 16 Other expenses - Total \$15,865 Misc. Expenses - \$75 Bank Fees - \$2,264 Office Supplies - \$414 PayPal Fees - \$442 Telephone - \$2,082 ATM fees - \$27 Travel - \$10,561 Form 990-EZ Part IV Michael Schiffman's other compensation is his housing allowance of \$42,000

Schedule O (Form 990 or 990-EZ) (2013)	Page 2
Name of the organization	Employer identification number

.,,	
.,	

.,	
<u></u>	

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

14