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A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

OMB No. 1545-1150

2017

Open to Public Inspection

F Group Exemption Number	Exemption	Exemption Description
1	Exemption 1	Exemption 1
2	Exemption 2	Exemption 2
3	Exemption 3	Exemption 3
4	Exemption 4	Exemption 4
5	Exemption 5	Exemption 5
6	Exemption 6	Exemption 6
7	Exemption 7	Exemption 7
8	Exemption 8	Exemption 8
9	Exemption 9	Exemption 9
10	Exemption 10	Exemption 10
11	Exemption 11	Exemption 11
12	Exemption 12	Exemption 12
13	Exemption 13	Exemption 13
14	Exemption 14	Exemption 14
15	Exemption 15	Exemption 15
16	Exemption 16	Exemption 16
17	Exemption 17	Exemption 17
18	Exemption 18	Exemption 18
19	Exemption 19	Exemption 19
20	Exemption 20	Exemption 20
21	Exemption 21	Exemption 21
22	Exemption 22	Exemption 22
23	Exemption 23	Exemption 23
24	Exemption 24	Exemption 24
25	Exemption 25	Exemption 25
26	Exemption 26	Exemption 26
27	Exemption 27	Exemption 27
28	Exemption 28	Exemption 28
29	Exemption 29	Exemption 29
30	Exemption 30	Exemption 30
31	Exemption 31	Exemption 31
32	Exemption 32	Exemption 32
33	Exemption 33	Exemption 33
34	Exemption 34	Exemption 34
35	Exemption 35	Exemption 35
36	Exemption 36	Exemption 36
37	Exemption 37	Exemption 37
38	Exemption 38	Exemption 38
39	Exemption 39	Exemption 39
40	Exemption 40	Exemption 40
41	Exemption 41	Exemption 41
42	Exemption 42	Exemption 42
43	Exemption 43	Exemption 43
44	Exemption 44	Exemption 44
45	Exemption 45	Exemption 45
46	Exemption 46	Exemption 46
47	Exemption 47	Exemption 47
48	Exemption 48	Exemption 48
49	Exemption 49	Exemption 49
50	Exemption 50	Exemption 50
51	Exemption 51	Exemption 51
52	Exemption 52	Exemption 52
53	Exemption 53	Exemption 53
54	Exemption 54	Exemption 54
55	Exemption 55	Exemption 55
56	Exemption 56	Exemption 56
57	Exemption 57	Exemption 57
58	Exemption 58	Exemption 58
59	Exemption 59	Exemption 59
60	Exemption 60	Exemption 60
61	Exemption 61	Exemption 61
62	Exemption 62	Exemption 62
63	Exemption 63	Exemption 63
64	Exemption 64	Exemption 64
65	Exemption 65	Exemption 65
66	Exemption 66	Exemption 66
67	Exemption 67	Exemption 67
68	Exemption 68	Exemption 68
69	Exemption 69	Exemption 69
70	Exemption 70	Exemption 70
71	Exemption 71	Exemption 71
72	Exemption 72	Exemption 72
73	Exemption 73	Exemption 73
74	Exemption 74	Exemption 74
75	Exemption 75	Exemption 75
76	Exemption 76	Exemption 76
77	Exemption 77	Exemption 77
78	Exemption 78	Exemption 78
79	Exemption 79	Exemption 79
80	Exemption 80	Exemption 80
81	Exemption 81	Exemption 81
82	Exemption 82	Exemption 82
83	Exemption 83	Exemption 83
84	Exemption 84	Exemption 84
85	Exemption 85	Exemption 85
86	Exemption 86	Exemption 86
87	Exemption 87	Exemption 87
88	Exemption 88	Exemption 88
89	Exemption 89	Exemption 89
90	Exemption 90	Exemption 90
91	Exemption 91	Exemption 91
92	Exemption 92	Exemption 92
93	Exemption 93	Exemption 93
94	Exemption 94	Exemption 94
95	Exemption 95	Exemption 95
96	Exemption 96	Exemption 96
97	Exemption 97	Exemption 97
98	Exemption 98	Exemption 98
99	Exemption 99	Exemption 99
100	Exemption 100	Exemption 100

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status(check only one) - ☐ 501(c)(3) ☒ 501(c)(13) ◀(insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☒ Other non-profit religious cemetery

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$138,924

Check if the organization used Schedule O to respond to any question in this Part I ☒

Form **990-EZ** (2017)

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

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	110,318	22	195,910
23 Land and buildings	157,011	23	157,011
24 Other assets (describe in Schedule O)	0	24	5,432
25 Total assets	267,329	25	358,353
26 Total liabilities (describe in Schedule O).	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	267,329	27	358,353

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
 Check if the organization used Schedule O to respond to any question in this Part III ☐
 What is the organization's primary exempt purpose?
 We provide maintenance of a religious burial ground and interment of the deceased according to Jewish tradition
 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)
28 See Additional Data Table		
(Grants \$) If this amount includes foreign grants, check here ☐	28a	
29	29a	
(Grants \$) If this amount includes foreign grants, check here ☐		
30	30a	
(Grants \$) If this amount includes foreign grants, check here ☐		
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here ☐	31a	
32 Total program service expenses (add lines 28a through 31a) ☒	32	40,052

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Sam Novick	1	0	0	0
Director				
George Marcus	1	0	0	0
Director				
Karen Lerman	1	0	0	0
Director				
Gary Berenson	1	0	0	0
Director				
Marshall Tinkle	1	0	0	0
Director				
Wayne Goodman	5	0	0	0
President				
Sherri Quint	5	0	0	0
Treasurer				
Steven Brinn	1	0	0	0
Secretary				

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

		Yes	No
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		No
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		No
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		No
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	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		No
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		No
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b Did the organization file Form 1120-POL for this year?	37b		No
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b		
39 Section 501(c)(7) organizations Enter			
a Initiation fees and capital contributions included on line 9	39a		
b Gross receipts, included on line 9, for public use of club facilities	39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ , section 4912 ▶ , section 4955 ▶			
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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		No
41 List the states with which a copy of this return is filed ▶			
42a The organization's books are in care of ▶ <u>Sherri Quint</u> Telephone no ▶ <u>(207) 774-2649</u> Located at ▶ <u>PO Box 251 Portland, ME</u> ZIP + 4 ▶ <u>04112</u>			
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		No
If "Yes," enter the name of the foreign country ▶ _____			
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
c At any time during the calendar year, did the organization maintain an office outside the U S ?	42c		No
If "Yes," enter the name of the foreign country ▶ _____			
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 ▶ 43			
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		No
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
c Did the organization receive any payments for indoor tanning services during the year?	44c		No
d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
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		No

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	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 tables for lines 50 and 51.
Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
49b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. ►

52 Did the organization complete Schedule A? **NOTE.** All Section 501(c)(3) organizations must attach a completed Schedule A ► ☐ **Yes** ☐ **No**

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

Sign Here	Signature of officer		2018-02-28		
	Sherri Quint, Treasurer		Date		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

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

Additional Data

Software ID: 17005980
Software Version: v1.00
EIN: 47-4399758
Name: SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION

Form 990EZ, Part III - Statement of Program Service Accomplishments

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)	
28 We provide maintenance of a religious burial ground and interment of the deceased according to Jewish tradition (Grants \$ 0) If this amount includes foreign grants, check here . . . ☐		28a	40,052

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization

SOUTHERN MAINE JEWISH CEMETERY ASSOCIATION

Employer identification number

47-4399758

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 8	Description,Amount^Garage Rental,300 Plot and Marker Restoration,1461^Total,1761^

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16	Description, Amount^Business Registration Fees, 35 Bank Fees, 13 Membership Dues, 250 Telephone, 429 Liability Insurance, 2742 Workers' Compensation Insurance, 2565 Dedication Marker, 873 Payroll Service Fees, 688^Total, 7595^

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 24	Description,EOY Amount^Accounts Receivable,300 Undeposited Funds,5132^Total,5432^