2949134116314

EXTENDED TO NOVEMBER 15, 2019

Form **990-PF**Department of the Treasury Internal Revenue Service

Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990PF for instructions and the latest information.

2018

For calendar year 2018 or tax year beginning		, and ending		
Name of foundation			A Employer identification	number
AHAVAS AVRAHAM FOUNDATION			46-2028020	
Number and street (or P O box number if mail is not delivered to street	t address)	Room/suite	B Telephone number	1.0
333 W FORT STREET		#1350	313-963-12	
City or town, state or province, country, and ZIP or foreign petroit, MI 48226	postal code		C If exemption application is pe	anding, check here
G Check all that apply: Initial return	Initial return of a fo	ormer public charity	D 1. Foreign organizations	, check here
Final return	Amended return		2 Earaign arganizations may	ations the 9504 toot
Address change	Name change		2 Foreign organizations med check here and attach cor	mputation
H Check type of organization: X Section 501(c)(3) e		() [£ If private foundation stat	
Section 4947(a)(1) nonexempt charitable trust	Other taxable private founda		under section 507(b)(1)	(A), check here
	ing method: X Cash	Accrual	F If the foundation is in a 6	
	ther (specify)		under section 507(b)(1)	(B), check here
>\$ 978,722. (Part I, colu	1 		(33)	(d) Disbursements
Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	1,715,000.			
2 Check I if the foundation is not required to attach Sch. B				
3 Interest on savings and temporary cash investments	123.	123.		STATEMENT 1
4 Dividends and interest from securities				
5a Gross rents				
Net rental income or (loss)	 			
68 Net gain or (loss) from sale of assets not on line 10 b Gross sales price for all assets on line 6a 7 Capital gain net income (from Part IV, line 2)			RE	CEIVED
7 Capital gain net income (from Part IV, line 2)		0.	3	SC
8 Net short-term capital gain			15 NO	/ 2 2 2019 🔍
9 Income modifications Gross sales less returns		·	U	38
10a and allowances				DEN HIT
b Less Cost of goods sold				52.14, 01
c Gross profit or (loss)			 	
11 Other income	1,715,123.	123.	0.	
12 Total. Add lines 1 through 11 13 Compensation of officers, directors, trustees, etc	1,713,123.	0.	0.	0.
14 Other employee salaries and wages	-		 	
15 Pension plans, employee benefits				· · · · · · · · · · · · · · · · · · ·
16a Legal fees b Accounting fees				
c Other professional fees				
9 17 Interest				
17 Interest 18 Taxes 19 Depreciation and depletion 20 Occupancy 21 Travel, conferences, and meetings		· ·		
19 Depreciation and depletion				
20 Occupancy				
21 Travel, conferences, and meetings	<u> </u>			
22 Printing and publications 23 Other expenses STMT 2	42.	0.	0.	0.
<u> </u>	44.		 	<u> </u>
24 Total operating and administrative expenses. Add lines 13 through 23	42.	0.	o.	0.
expenses. Add lines 13 through 25 25 Contributions, gifts, grants paid	1,015,507.			1,015,507.
26 Total expenses and disbursements	1,043,307		 	1,010,000
Add lines 24 and 25	1,015,549.	0.	0.	1,015,507.
27 Subtract line 26 from line 12:				
Excess of revenue over expenses and disbursements	699,574.]	,
b Net investment income (if negative, enter -0-)		123.		(
C Adjusted net income (if negative, enter -0-)			0.	(

823501 12-11-18 LHA For Paperwork Reduction Act Notice, see instructions.

_	Balance Sheets Attached schedules and amounts in the description	Beginning of year	End of	year
Par	till balance Sheets column should be for end-of-year amounts only	(a) Book Value	(b) Book Value	(c) Fair Market Value
\top	Cash - non-interest-bearing	279,148.	978,722.	978,722.
- 1	2 Savings and temporary cash investments			
ı				
- '	Accounts receivable		Į.	
	l ess: allowance for doubtful accounts			
- '	Pledges receivable ►		İ	
ł	Less: allowance for doubtful accounts			
!	Grants receivable			·
- 10	Receivables due from officers, directors, trustees, and other			
- (disqualified persons		ł	
1:	Other notes and loans receivable			
- 1	Less: allowance for doubtful accounts	1		
., ,	Inventories for sale or use			
≂ I	.			
S `	Prepaid expenses and deferred charges			
7 10	Da Investments - U.S. and state government obligations			
-	b Investments - corporate stock			
- 1	c Investments - corporate bonds			
[1]	Investments - land, buildings, and equipment basis		İ	
-	Less accumulated depreciation		l	
1:	2 Investments - mortgage loans			
1:	·			
14				
']]	
١.,	Less accumulated depreciation			
18	` 			
10	Total assets (to be completed by all filers - see the	070 110	070 700	000 000
	instructions. Also, see page 1, item I)	279,148.	978,722.	978,722.
10	Accounts payable and accrued expenses			
11	Grants payable			
g 19	Deferred revenue			
	Loans from officers, directors, trustees, and other disqualified persons			
5 2	Mortgages and other notes payable			
֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	? Other liabilities (describe ►)			
[-"	Other habilities (describe)			
ا	Table Patrick and Joseph 47 Abranch (00)	0.	0.	
123	3 Total liabilities (add lines 17 through 22)			
	Foundations that follow SFAS 117, check here			
ام	and complete lines 24 through 26, and lines 30 and 31.			
alances 20 21 21	Unrestricted	279,148.	978,722.	
E 2	5 Temporarily restricted			
20	Permanently restricted			
2	Foundations that do not follow SFAS 117, check here			
2	and complete lines 27 through 31	Ì		
5 2	· · · · · · · · · · · · · · · · · · ·		1	
2 2	· · · · · · · · · · · · · · · · · · ·	 		
2 21	· · · · · · · · · · · · · · · · · · ·	 	+	
a pund jo sieset jan	· , ,		- 696 966	
30	Total net assets or fund balances	279,148.	978,722.	
-	}			
_ 3·	Total liabilities and net assets/fund balances	279,148.	978,722.	
Dor	t III Analysis of Changes in Net Assets or Fund B	alances		· - ·
rai	Analysis of onlinges in Net Assets of Faile B			
To	al net assets or fund balances at beginning of year - Part II, column (a), line	30		
	ust agree with end-of-year figure reported on prior year's return)		[1]	279,148.
	er amount from Part I, line 27a		2	699,574.
	er increases not included in line 2 (itemize)		3	0.
	d lines 1, 2, and 3			978,722.
				0.
	creases not included in line 2 (itemize)	duma (h) luas 00		
To	al net assets or fund balances at end of year (line 4 minus line 5) - Part II, co	olumn (D), line 30	[6 [978,722.
				Form 990-PF (2018)

(a) List and describe the	kind(s) of property sold (for exnouse; or common stock, 200 s	kample, real esta		(b) D	How ac - Purcl - Dona	quired hase ition		acquired ay, yr.)	(d) Date sold (mo., day, yr.)
1a				<u> </u>					
b NON	<u> </u>			-					
<u>c</u>				{ —					
<u>d</u>				╁╌					
(e) Gross sales price	(f) Depreciation allowed (or allowable)		st or other basis expense of sale	١.				ain or (loss s (f) minus	
a									
b									
C									
<u>d</u>		- 		1					
Complete only for assets showing	nain in column (h) and owned h	v the foundation	n on 12/31/69				Gaine (C	iol. (h) gain	minue
Complete only for assets showing t	(j) Adjusted basis		xcess of col (i)		l		(k), but r	not less that	n -0-) or
(i) FMV as of 12/31/69	as of 12/31/69		col. (j), if any		ı		Losses	(from col. (h))
a		 							
b									
С									
d									
_e	_ 					··			
2 Capital gain net income or (net capit		ter in Part I, line -0- in Part I, line	7 :7	}	2				
3 Net short-term capital gain or (loss) If gain, also enter in Part I, line 8, co		and (6):		7					
If (loss), enter -0- in Part I, line 8 Part V Qualification Unit	los Contino 4040/o) de	n Dadwaa	I Toy on Not		3				
If section 4940(d)(2) applies, leave this Was the foundation liable for the section If "Yes," the foundation doesn't qualify u 1 Enter the appropriate amount in each	n 4942 tax on the distributable ander section 4940(e). Do not c	omplete this par	t.			_			Yes X No
(a) Base period years	(b)			(c)	,	ugo consta		Distrib	(d) oution ratio
Calendar year (or tax year beginning			Net value of no	incha				(col. (b) div	ided by col. (c))
2017 2016		22,506. 81,609.				1,389 3,258			1.146122 3.382366
2015		31,231.	 	_		5,943			1.996967
2014		72,965.				1,735			2.831176
2013		76,925.				3,153			3.785559
2 Total of line 1, column (d)							2		13.142190
3 Average distribution ratio for the 5-y the foundation has been in existence		il on line 2 by 5.	0, or by the numb	er of y	ears/		3	<u> </u>	2.628438
4 Enter the net value of noncharitable-	use assets for 2018 from Part >	K, line 5					4		601,074.
5 Multiply line 4 by line 3							5		1,579,886.
6 Enter 1% of net investment income (1% of Part I, line 27b)						6		1.
7 Add lines 5 and 6							7		1,579,887.
8 Enter qualifying distributions from Page 1	•						8	 	1,015,507.
If line 8 is equal to or greater than lin See the Part VI instructions.	e 7, check the box in Part VI, lir	ne 1b, and comp	olete that part usin	g a 19	% tax r	ate. 			

	n 990-PF (2018) AHAVAS AVRAHAM FOUNDATION					2028			Page 4
	art VI Excise Tax Based on Investment Income (Section 4940			, or 4	948 -	see i	nstru	ctio	ns)
1a	Exempt operating foundations described in section 4940(d)(2), check here 🕨 💹 and en	nter "N/A" o	on line 1.						
	Date of ruling or determination letter: (attach copy of letter if necessary)								_
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here	► and	d enter 1%	,	1				2.
	of Part I, line 27b								
C	: All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4%	6 of Part I,	line 12, col. (b). 🜙						÷
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; other	hers, enter	r -0-)		2				<u>0.</u>
	Add lines 1 and 2				3				2.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; of	thers, ente	er -0-)		4				0.
5	Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-				5				<u>2.</u>
	Credits/Payments:	1 . 1		_					
	2018 estimated tax payments and 2017 overpayment credited to 2018	6a		0.					
	Exempt foreign organizations - tax withheld at source	6b		0.					
	: Tax paid with application for extension of time to file (Form 8868)	6c		0.					
	Backup withholding erroneously withheld	6d	 	0.					^
	Total credits and payments. Add lines 6a through 6d				7				0.
	Enter any penalty for underpayment of estimated tax. Check here if Form 2220 is attack	ched			8				0.
	Tax due If the total of lines 5 and 8 is more than line 7, enter amount owed				9				<u> </u>
	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		1		10				
	Enter the amount of line 10 to be: Credited to 2019 estimated tax		Refund	ed 🖊	11				
	art VII-A Statements Regarding Activities							V	Na-
1a	During the tax year, did the foundation attempt to influence any national, state, or local legisla	lation or di	id it participate or inf	ervene	ın			Yes	
	any political campaign?	20. 11			_		1a		X
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purpos			ie detini	tion		1b		X
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of	it any mate	eriais published or						
	distributed by the foundation in connection with the activities.								37
	Did the foundation file Form 1120-POL for this year?						1c		X
đ	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the	-		0			' l		
	(1) On the foundation. > \$ 0. (2) On foundation managers.	_		<u>0.</u>			1		
е	Enter the reimbursement (if any) paid by the foundation during the year for political expendit	ture tax ım	iposea on toundatio	n			1		
^	managers. ▶\$ 0.	000							v
2	Has the foundation engaged in any activities that have not previously been reported to the IR	157					2		X
•	If "Yes," attach a detailed description of the activities.			- 4	_		ł		
3	Has the foundation made any changes, not previously reported to the IRS, in its governing in	nstrument,	, articles of incorput	auon, o	ľ				х
4.	bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	-0					3		$\frac{\hat{x}}{x}$
	Did the foundation have unrelated business gross income of \$1,000 or more during the year	1			NT.	/A	4a 4b		
	If "Yes," has it filed a tax return on Form 990-T for this year? Was there a liquidation, termination, dissolution, or substantial contraction during the year?				14	<i>,</i>	5		X
J	If "Yes," attach the statement required by General Instruction T					1			
R	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied eit	ther:					Ì		[
Ü	By language in the governing instrument, or	uioi.					1		Į
	 By state legislation that effectively amends the governing instrument so that no mandatory 	v directions	s that conflict with the	ne state	law		- 1		
	remain in the governing instrument?	y un conorn	5 tilat connet with th	io state	1417		6		х
	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," compl	lete Part II	col (c) and Part X	v			7	X	 -
•	Did the foundation have at least \$6,000 in assets at any time during the year. It is our	1010 1 411 11,	, 001. (0), 4114 1 411 1	•					
R2	Enter the states to which the foundation reports or with which it is registered. See instruction	ns. 🕨	NONE				- 1		
93							[١.
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Att	ttornev Ger	neral (or designate)				[
-	of each state as required by General Instruction G? If "No," attach explanation						8b	x	_
9	Is the foundation claiming status as a private operating foundation within the meaning of sec	ction 4942	(I)(3) or 4942(I)(5) t	or cale	ndar				 -
	year 2018 or the tax year beginning in 2018? See the instructions for Part XIV. If "Yes," comp			_, Juio			9		$x \angle$
	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule			S	TMT	3	10	X	
							n 990		(2018)

P	art VII-A Statements Regarding Activities (continued)			
_			Yes	No
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of			
	section 512(b)(13)? If "Yes," attach schedule. See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?			
	If "Yes," attach statement. See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	
	Website address ► N/A	ــــــــــــــــــــــــــــــــــــــ		
14	The books are in care of ▶ BEN WAYNTRAUB Telephone no. ▶ 313-96	3-1	212	
14	Located at ▶333 W FORT STREET STE 13XX, DETROIT, MI ZIP+4 ▶48			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here			TT
	and enter the amount of tax-exempt interest received or accrued during the year	N	/A	
16	At any time during calendar year 2018, did the foundation have an interest in or a signature or other authority over a bank,		Yes	No
	securities, or other financial account in a foreign country?	16		X
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the	 		
	foreign country			
P	art VII-B Statements Regarding Activities for Which Form 4720 May Be Required		L	
<u> </u>	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.	Π	Yes	No
1:	a During the year, did the foundation (either directly or indirectly)			
•	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? Yes X No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)	[
	a disqualified person?	1		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? Yes X No	1		
	(5) Transfer any income or assets to a disqualified person (or make any of either available	1		
	for the benefit or use of a disqualified person)?			
	(6) Agree to pay money or property to a government official? (Exception. Check "No"		1	
	if the foundation agreed to make a grant to or to employ the official for a period after	1 1		
	termination of government service, if terminating within 90 days.)			
	b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations	1		
'	section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions N/A	1b		
	Organizations relying on a current notice regarding disaster assistance, check here			——
	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected]		
	before the first day of the tax year beginning in 2018?	1c		X
9	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation	 		
2	defined in section 4942(j)(3) or 4942(j)(5)):			
	a At the end of tax year 2018, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning			
	before 2018?	1		
	If "Yes," list the years ▶ , , ,	1		
	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect] .	1 }	
	valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach			
	statement - see instructions.) N/A	2ь		
	of the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.			
•		<u>'</u>		
3:	a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time		1	
-	during the year? — Yes X No			
,	of "Yes," did it have excess business holdings in 2018 as a result of (1) any purchase by the foundation or disqualified persons after]	
	May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose			
	of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C,			
	Form 4720, to determine if the foundation had excess business holdings in 2018.) N/A	3b	}	
4	1 Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	-	X
	b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that	- "-	-	 -
•	had not been removed from legoardy before the first day of the tax year beginning in 2018?	l an	}	x

Form 990-PF (2018) AHAVAS AVRAHAM FOUNDATIO			46-20280	20	F	age 6
Part VII-B Statements Regarding Activities for Which	Form 4720 May Be F	Required (contin	ued)			
5a During the year, did the foundation pay or incur any amount to:					Yes	No
(1) Carry on propaganda, or otherwise attempt to influence legislation (section	n 4945(e))?	Y ₁	es 🗓 No			
(2) Influence the outcome of any specific public election (see section 4955); o	or to carry on, directly or indire	ectly,			1	
any voter registration drive?		Y	es 🗶 No	- 1	[
(3) Provide a grant to an individual for travel, study, or other similar purposes	?	Y	es 🗶 No	- 1	İ	
(4) Provide a grant to an organization other than a charitable, etc., organizatio			1	ł	ì	
4945(d)(4)(A)? See instructions		Y	es X No	ł	}	
(5) Provide for any purpose other than religious, charitable, scientific, literary,	or educational purposes, or f	or		- 1	}	
the prevention of cruelty to children or animals?	, , , ,		es 🗓 No	1	ļ	
b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify und	der the exceptions described i					
section 53.4945 or in a current notice regarding disaster assistance? See instri			N/A	5b	l	
Organizations relying on a current notice regarding disaster assistance, check l				\dashv		
c If the answer is "Yes" to question 5a(4), does the foundation claim exemption fi		ined		- 1	-	
expenditure responsibility for the grant?		. —	es 🔲 No	- 1		
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		.,		- }	Į	
6a Did the foundation, during the year, receive any funds, directly or indirectly, to	nav nremijims on			ŀ		
a personal benefit contract?	pay promisino on		es X No	l	į	•
b Did the foundation, during the year, pay premiums, directly or indirectly, on a p	personal henefit contract?	· · · · · · · · · · · · · · · · · · ·	23 [22] 110	6ъ		X
If "Yes" to 6b, file Form 8870.	ici sonai beneni contract.		H			
7a At any time during the tax year, was the foundation a party to a prohibited tax s	halter transaction?		es X No	}		
		L ''	N/A	7b		
b If "Yes," did the foundation receive any proceeds or have any net income attribute.			- 17/A -	'' +		
8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$	51,000,000 iii teinuneiaiion oi		es X No	l	Ī	
excess parachute payment(s) during the year? Part VIII Information About Officers, Directors, Trust	ann Foundation Ma					
Part VIII Information About Officers, Directors, Trust Paid Employees, and Contractors	ees, roundation ivia	magers, nigni	y			
List all officers, directors, trustees, and foundation managers and t	heir compensation.					
2101 011 011 011 010 010 010 010 010 010	(b) Title, and average	(c) Compensation	(d) Contributions to	16	-1 Exp	ense
(a) Name and address	hours per week devoted to position	(If not paid, enter -0-)	(d) Contributions to employee benefit plans and deterred compensation	acc	e) Expo count, llowar	other
GARY TORGOW	PRESIDENT/DIR		compensation	 	ilowai	1003
333 W FORT STREET		LCTOR				
DETROIT, MI 48226	1.00	0.	0.	1		0.
	SECRETRAY/DIR			 		
333 W FORT STREET		L CION		1		
DETROIT, MI 48226	1.00	0.	0.	ł		0.
	TREASURER/DIR		<u>-</u>	₩-		
333 W FORT STREET	TIMEADONER, DIN	ECTOR	ļ	1		
DETROIT, MI 48226	1.00	0.	0.			0.
	DIRECTOR	·	· ·	┼		<u> </u>
333 W FORT STREET	DIRECTOR			1		
DETROIT, MI 48226	1.00	1	,	l		^
2 Compensation of five highest-paid employees (other than those inc		O.	0.	ــــــــــــــــــــــــــــــــــــــ		0.
2 Compensation of the highest-paid employees (other than those inc	(b) Title, and average	enter NONE.	(d) Contributions to	T 6	Exp	ence
(a) Name and address of each employee paid more than \$50,000	hours per week	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	acc	count,	other
YOUT	devoted to position		compensation	<u> </u>	llowar	ices
NONE		[
			 	├		
				l		
		ļ	ļ	↓		
		ļ	1	1		
· · · · · · · · · · · · · · · · · · ·	<u> </u>	ļ	<u> </u>	↓		
				1		
	_ 			↓		
)			1		
		I	l	1		

Total number of other employees paid over \$50,000

	-20200	UZU Page /
Paid Employees, and Contractors (continued)		
3 Five highest-paid independent contractors for professional services. If none, enter "NONE."		
(a) Name and address of each person paid more than \$50,000 (b) Type of service		(c) Compensation
NONE		
	ļ	
	 -	
	ſ	
		
		
		
	ł	
Total number of others receiving over \$50,000 for professional services	•	0
Part IX-A Summary of Direct Charitable Activities		
List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the	7	Expenses
number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.		
1 N/A	_	
	_	
_ 	┼──	
2	-	
	-	
3	+	
· · · · · · · · · · · · · · · · · · ·	1	
	7	
4		
	3	
	<u></u>	
Part IX-B Summary of Program-Related Investments		A
Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2. N/A	┼	Amount
1 N/A	-	
	4	
2	+	
~ ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	┪	
	7	
All other program-related investments. See instructions.		
3	_[
	4	
	1	
	4	
	-	
Total. Add lines 1 through 3	+	0.
Total Tide I Intogra	Forn	990-PF (2018)

Page 8

P	art X Minimum Investment Return (All domestic foundations	must complete this part F	oreign foun	dations, s	see instructions)
1	Fair market value of assets not used (or held for use) directly in carrying out charita	ble, etc., purposes:			
a	Average monthly fair market value of securities	1a	0.		
b	Average of monthly cash balances		ſ	1b	610,227.
C	Fair market value of all other assets	1c			
d	Total (add lines 1a, b, and c)		Ī	1d	610,227.
е					
	1c (attach detailed explanation)	1e [0.		
2	Acquisition indebtedness applicable to line 1 assets			2	0.
3	Subtract line 2 from line 1d		ſ	3	610,227.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amou	nt, see instructions)	[4	9,153.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and	on Part V, line 4	[5	601,074.
6	Minimum investment return. Enter 5% of line 5		[6	30,054.
P	art XI Distributable Amount (see instructions) (Section 4942(j)(3) foreign organizations, check here ▶ and do not complete this pa		undations and	d certain	
1	Minimum investment return from Part X, line 6			1	30,054.
2a	Tax on investment income for 2018 from Part VI, line 5	2a	2.		
b	Income tax for 2018. (This does not include the tax from Part VI.)	2b		1	
C	Add lines 2a and 2b			2c	2.
3	Distributable amount before adjustments. Subtract line 2c from line 1		ſ	3	30,052.
4	Recoveries of amounts treated as qualifying distributions		[4	0.
5	Add lines 3 and 4		[5	30,052.
6	Deduction from distributable amount (see instructions)		[6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Pa	rt XIII, line 1		7	30,052.
P	art XII Qualifying Distributions (see instructions)	WD00001			
'.	Amounts paid (including administrative expenses) to accomplish charitable, etc., pi Expenses, contributions, gifts, etc total from Part I, column (d), line 26	Jiposes.	ļ	1a	1 015 507
			}	16	1,015,507.
ь 2	Amounts paid to acquire assets used (or held for use) directly in carrying out charif	able ate purposes		2	
3	Amounts set aside for specific charitable projects that satisfy the:	auie, eic., purposes	-		
a			[3a	
b	Cash distribution test (attach the required schedule)		ŀ	3b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8;	and Part YIII line 4	+	4	1,015,507.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net in		<u></u>		1,013,307.
v	income. Enter 1% of Part I, line 27b	TOSTITUTE		5	0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4		}	6	1,015,507.
•	Note: The amount on line 6 will be used in Part V, column (b), in subsequent years	when calculating whether the	L foundation o		
	4940(e) reduction of tax in those years.	Saloblating Wildlife tile	.ounauton q	uu05 101	55511011

Part XIII Undistributed Income (see instructions) (a) (b) (c) (d) Years prior to 2017 2017 2018 Corpus 1 Distributable amount for 2018 from Part XI, 30,052. 2 Undistributed income, if any, as of the end of 2018 0 a Enter amount for 2017 only **b** Total for prior years: 0 3 Excess distributions carryover, if any, to 2018: 273,267. a From 2013 366,381. **b** From 2014 420,438. c From 2015 277,448. d From 2016 308,438 e From 2017 1,645,972. f Total of lines 3a through e . . 4 Qualifying distributions for 2018 from 1,015,507. Part XII, line 4: ►\$ 0 a Applied to 2017, but not more than line 2a b Applied to undistributed income of prior 0 years (Election required - see instructions) c Treated as distributions out of corpus 0 (Election required - see instructions) 30,052. d Applied to 2018 distributable amount 985,455 e Remaining amount distributed out of corpus Ō. <u>0.</u> Excess distributions carryover applied to 2018 (If an amount appears in column (d), the same amount must be shown in column (a)) 6 Enter the net total of each column as indicated below: 2,631,427 a Corpus Add lines 3f, 4c, and 4e Subtract line 5 b Prior years' undistributed income. Subtract 0 line 4b from line 2b c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously 0 assessed d Subtract line 6c from line 6b. Taxable 0 amount - see instructions e Undistributed income for 2017. Subtract line 0 4a from line 2a Taxable amount - see instr. f Undistributed income for 2018, Subtract lines 4d and 5 from line 1. This amount must 0. be distributed in 2019 7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election 0 . may be required - see instructions) 8 Excess distributions carryover from 2013 273,267. not applied on line 5 or line 7 9 Excess distributions carryover to 2019. 2,358,160. Subtract lines 7 and 8 from line Ca 10 Analysis of line 9: 366,381. a Excess from 2014 420,438. b Excess from 2015 277,448. c Excess from 2016 308,438. dExcess from 2017

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e Excess from 2018

985,455

	AVRAHAM FOU				028020 Page 10
Part XIV Private Operating F			II-A, question 9)	N/A	<i></i>
1 a if the foundation has received a ruling o			ĺ		
foundation, and the ruling is effective fo			▶ ∟	1	
b Check box to indicate whether the found		ng foundation described		4942(j)(3) or	4942(1)(5)
2 a Enter the lesser of the adjusted net	Tax year	(1) 0047	Prior 3 years	7400045	las Tana
income from Part I or the minimum	(a) 2018	(b) 2017	(c) 2016	(d) 2015	(e) Total
investment return from Part X for			1	1	
each year listed		<u> </u>	<u> </u>		<u>/</u>
b 85% of line 2a		L.,	<u> </u>		
c Qualifying distributions from Part XII,					
line 4 for each year listed					1
d Amounts included in line 2c not			1		
used directly for active conduct of					1
exempt activities			1		
e Qualifying distributions made directly			-		T
for active conduct of exempt activities.					
Subtract line 2d from line 2c Complete 3a, b, or c for the alternative test relied upon:				-	
a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed					
c "Support" alternative test - enter:				1	
(1) Total support other than gross investment income (interest, dividends, rents, payments on					
securities loans (section 512(a)(5)), or royalties)			ļ	<u> </u>	4
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(III)					
(3) Largest amount of support from					
an exempt organization			<u> </u>		
(4) Gross investment income					
Part XV Supplementary Info			if the foundation	n had \$5,000 or n	nore in assets
at any time during t	he year-see insti	ructions.)			
1 Information Regarding Foundation	n Managers:				
a List any managers of the foundation wh year (but only if they have contributed in			tributions received by th	e foundation before the c	lose of any tax
GARY TORGOW					
b List any managers of the foundation wh other entity) of which the foundation has			(or an equally large por	tion of the ownership of a	partnership or
NONE					
	nly makes contributions t	to preselected charitable	organizations and does	not accept unsolicited rec	quests for funds. If
the foundation makes gifts, grants, etc.,					
a The name, address, and telephone num	ber or email address of th	e person to whom appli	cations should be addre	ssed.	
SEE STATEMENT 4					
b The form in which applications should b	e submitted and informat	tion and materials they s	hould include:		
c Any submission deadlines:					
d Any restrictions or limitations on awards	s, such as by geographica	il areas, charitable fields	, kinds of institutions, or	other factors	
					

Part XV Supplementary information		Downont		
3 Grants and Contributions Paid During the Young Recipient	If recipient is an individual		, 	
Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year	Of Substantial Contributor	- Toolploit		
a Paid during the year				
	1			
SCHEDULE ATTACHED				1 015 507
	 			1,015,507.
	ļ			
	J _{II}	j ,		
	<u> </u>			
	İ			
		,		
	1			
	<u> </u>			
Total			▶ 3a	1,015,507.
b Approved for future payment				
NONE				
	 			
	}	,		
	}			
				
]			
	[
	1			
	<u> </u>	L		
Total			▶ 3b	0.

Part XVI-A	Analysis	of Income	-Producing	Activities
I CALL AVITA I	711017313		- I TOUGOTTIS	ACCITICO

Enter gross amounts unless otherwise indicated.	Unrelate	d business income		ded by section 512, 513, or 514	(e)		
	(a)	(b)	(C) Exclu-	(d)	Related or exempt		
1 Program service revenue:	Business code	Amount	sion code	Amount	function income		
a			_				
b	11						
С	1						
d							
e							
1							
g Fees and contracts from government agencies							
2 Membership dues and assessments							
3 Interest on savings and temporary cash	1 1		1	1			
investments			01	123.			
4 Dividends and interest from securities							
5 Net rental income or (loss) from real estate:							
a Debt-financed property			_		 		
b Not debt-financed property							
6 Net rental income or (loss) from personal	1 1		} }	}			
property							
7 Other investment income		<u></u>					
8 Gain or (loss) from sales of assets other than inventory							
9 Net income or (loss) from special events							
10 Gross profit or (loss) from sales of inventory							
11 Other revenue:							
a	. L						
b							
c							
d		<u></u>					
e							
12 Subtotal. Add columns (b), (d), and (e)				123.	0.		
13 Total Add line 12, columns (b), (d), and (e)				13	123.		
(See worksheet in line 13 instructions to verify calculations.)							
Part XVI-B Relationship of Activities	to the Acco	omplishment of	Exemp	t Purposes			
Part XVI-B Relationship of Activities	to the Acco	omplishment of	Exemp	t Purposes			

Line No ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
	
	
823621 12-11	-18 Form 990-PF (20

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable											
		Exempt Organ								Ts 4	
		ganization directly or indi					described in secti	on 501(c)	-	Yes	NO
	(other than section 501(c)(3) organizations) or in section 527, relating to political organizations? a Transfers from the reporting foundation to a noncharitable exempt organization of:										
			ation to a noncharita	ble exempt or	ganization of:				4.4		v
	(1) Cash								1a(1)	├	X
	(2) Other								1a(2)		
		sactions:							45/45		v
	٠,	of assets to a noncharita							1b(1)	├	X
	• •	hases of assets from a no	="	organization					1b(2)	├	X
	٠,	al of facilities, equipment,							1b(3)		$\frac{\Lambda}{X}$
	• •	bursement arrangements	i						1b(4)		$\frac{\Lambda}{X}$
	• •	s or loan guarantees							1b(5)	 	X
	• •	rmance of services or me	· ·	-					1b(6)		X
		f facilities, equipment, ma				hould alwa	wa ahaw tha fair n	aarkat valua of the good	1c		
		wer to any of the above is s given by the reporting f								5015,	
		s given by the reporting it I) the value of the goods,				irker value	iii aiiy transaction	or snaring arrangemen	L, 5110 W 111		
(a)Lir		(b) Amount involved			e exempt organizati	OD.	(d) Description	of transfers, transactions, a	nd sharing ar	Tangeme	nte -
(4)	-	(b) Allocate involved	(o) Name of	N/A			(G) Description	TOT UZNISIONS, BUNISIONS, B		angonic	
		· 	 				 				
		 									
	$\neg \uparrow$		 				 				
											
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		 _	 				 				
			 			<u>-</u>	 				
			 				 				
2a	s the fou	ndation directly or indirec	tly affiliated with, or i	related to, one	or more tax-exemp	ot organiza	itions described				
		501(c) (other than sectio	•			3			Yes	X	No
b	If "Yes," co	omplete the following sch	edule.								
	(a) Name of organization (b) Type of organization (c) Description of relationship					nship					
		N/A									
					<u> </u>						
	Linder	penalties of perjury, I declare	that I have examined the	s return includir	na accompanying sche	dules and et	atements and to the	hest of my knowledge			
Sig	l and h	elief it is true, correct, and cor						has any knowledge	May the IRS return with th	e prepar	er e
Her	e	11-14-19 Dice					Directi		shown below	? See in:	str
		nature of officer or trustee	-		Date	17_	Title		└── Yes		J No ∣
	1 3.3.	Print/Type preparer's n	ame	Preparer's s			Date	Check if PTI	N		
					-		į.	self- employed			
Pai	d										
	parer	Firm's name ▶		L				Fırm's EIN ▶			
Use Only						<u> </u>					
		Firm's address 🕨									
		l						Phone no			

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service Name of the organization

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

► Go to www.irs.gov/Form990 for the latest information.

OMB No 1545-0047

Employer identification number

	AHAVAS AVRAHAM FOUNDATION	46-2028020				
Organization type (chec	k one)					
Filers of:	Section:					
Form 990 or 990-EZ	501(c)() (enter number) organization					
	4947(a)(1) nonexempt charitable trust not treated as a private foundation	ו				
	527 political organization					
Form 990-PF	X 501(c)(3) exempt private foundation					
	4947(a)(1) nonexempt charitable trust treated as a private foundation					
	501(c)(3) taxable private foundation					
· · · · · · · · · · · · · · · · · · ·	n is covered by the General Rule or a Special Rule . (c)(7), (8), or (10) organization can check boxes for both the General Rule and a Sp	ecial Rule See instructions				
General Hule						
_	tion filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions iny one contributor. Complete Parts I and II. See instructions for determining a con-					
Special Rules						
sections 509(a)(any one contrib	tion described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% s (1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line tutor, during the year, total contributions of the greater of (1) \$5,000, or (2) 2% of the EZ, line 1 Complete Parts I and II	13, 16a, or 16b, and that received from				
year, total contr	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III					
year, contribution is checked, ente purpose Don't o	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990 EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year.					
but it must answer "No"	on that isn't covered by the General Rule and/or the Special Rules doesn't file Sched on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or eat the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)	•				

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

Schedule B (Form 990, 990-EZ, or 990-PF) (2018)

Name of organization

Employer identification number

AHAVAS AVRAHAM FOUNDATION

46-2028020

Part I	Contributors (see instructions) Use duplicate copies of Part I if additional space is needed					
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
1	G TORGOW 333 W FORT STREET DETROIT, MI 48226	\$1,688,000.	Person X Payroll			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
2	E TORGOW 333 W FORT STREET DETROIT, MI 48226	\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
	(\$	Person Payroll Oncash Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Oncash Complete Part II for noncash contributions)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
		\$	Person Payroll Occupate Part II for noncash contributions Part II for			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
823452 11-06		\$	Person Payroll Oncash Complete Part II for noncash contributions)			

Name of organization

Employer identification number

AHAVAS AVRAHAM FOUNDATION

46-2028020

Part II Noncash Property (see instructions) Use duplicate copies of Part II if additional space is needed					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received		
		s			
(a)		(c)			
No. from Part I	(b) Description of noncash property given	FMV (or estimate) (See instructions)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) . Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received		
		\$	·		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received		
_ }		\ \$			

Schedule 8 (Form 990, 990-EZ, or 990-PF) (2018) Employer identification number Name of organization 46-2028020 AHAVAS AVRAHAM FOUNDATION Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year Part III from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (Enter this info once). Use duplicate copies of Part III if additional space is needed (a) No. from Part I (d) Description of how gift is held (b) Purpose of gift (c) Use of gift (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (d) Description of how gift is held (c) Use of gift (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from Part I (b) Purpose of gift (c) Use of gift (d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

FORM 990-PF INTEREST ON SAV	INGS AND TEM	PORARY CASH I	NVESTMENTS	STATEMENT 1		
SOURCE	(A REVE PER B	NUE NET I	(B) NVESTMENT NCOME	(C) ADJUSTED NET INCOME		
BANK ACCOUNT		123.	123.	123.		
TOTAL TO PART I, LINE 3		123.	123.	123.		
FORM 990-PF	OTHER E	XPENSES		STATEMENT 2		
DESCRIPTION		(B) NET INVEST- MENT INCOME				
OFFICE EXPENSE	42.	0.	0	0.		
TO FORM 990-PF, PG 1, LN 23	42.	42. 0.		0. 0.		
	F SUBSTANTIA PART VII-A,	L CONTRIBUTOR LINE 10	S	STATEMENT 3		
NAME OF CONTRIBUTOR	ADDR	ESS				
GARY TORGOW	ORGOW 333 W FORT STREET DETROIT, MI 48226					
ELIE TORGOW		W FORT STREET OIT, MI 48226				

FORM 990-PF GRANT APPLICATION SUBMISSION INFORMATION PART XV, LINES 2A THROUGH 2D

STATEMENT

NAME AND ADDRESS OF PERSON TO WHOM APPLICATIONS SHOULD BE SUBMITTED

GRANT COMMITTEE 333 W FORT STREET DETROIT, MI 48226

FORM AND CONTENT OF APPLICATIONS

ORGANIZATION'S IRS DETERMINATION LETTER, MISSION OF ORGANIZATION, SCHEDULE OF DIRECTORS AND OFFICERS, USE OF FUNDS REQUESTED.

ANY SUBMISSION DEADLINES

RESTRICTIONS AND LIMITATIONS ON AWARDS