

Form **8879-TE**

# IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

# 2022

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer JEWISH FEDERATION OF CLEVELAND EIN or SSN 34-0714445

Name and title of officer or person subject to tax MOZELLE JACKSON  
ASST TREASURER

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here <input checked="" type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>113,335,693.</u>
<b>2a</b> Form 990-EZ check here ...	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here	<b>b Total tax</b> (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ...	<b>b Tax based on investment income</b> (Form 990-PF, Part V, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here .....	<b>b Balance due</b> (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here .....	<b>b Total tax</b> (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here .....	<b>b Total tax</b> (Form 4720, Part III, line 1) .....	<b>7b</b> _____
<b>8a</b> Form 5227 check here .....	<b>b FMV of assets at end of tax year</b> (Form 5227, Item D) .....	<b>8b</b> _____
<b>9a</b> Form 5330 check here .....	<b>b Tax due</b> (Form 5330, Part II, line 19) .....	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here	<b>b Amount of credit payment requested</b> (Form 8038-CP, Part III, line 22) .....	<b>10b</b> _____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

I authorize \_\_\_\_\_ to enter my PIN  **Enter five numbers, but do not enter all zeros**  
ERO firm name

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**Do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 05/14/24

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2022**

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2022** calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>JEWISH FEDERATION OF CLEVELAND</b>		<b>D</b> Employer identification number <b>34-0714445</b>	
	Doing business as		<b>E</b> Telephone number <b>216.593.2900</b>	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>25701 SCIENCE PARK DRIVE</b>			
	City or town, state or province, country, and ZIP or foreign postal code <b>CLEVELAND, OH 44122-7302</b>		<b>G</b> Gross receipts \$ <b>147,090,156.</b>	
<b>F</b> Name and address of principal officer: <b>MOZELLE JACKSON</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		<b>H(b)</b> Are all subordinates included? Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. See instructions		
<b>J</b> Website: <b>WWW.JEWISHCLEVELAND.ORG</b>		<b>H(c)</b> Group exemption number		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			<b>L</b> Year of formation: <b>1903</b>	<b>M</b> State of legal domicile: <b>OH</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>THE JEWISH FEDERATION OF CLEVELAND WORKS TO PRESERVE AND ENHANCE JEWISH (CONT. SCHEDULE O)</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	125
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	122
	<b>5</b>	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	253
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	1066
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	93,239.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	82,916.	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g)	88,283,916.	93,282,290.
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10,476,042.	16,535,089.
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,806,996.	3,518,314.
			102,566,954.	113,335,693.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	71,495,881.	85,542,760.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15,025,317.	16,268,505.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	4,869.	6,157.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25)	8,016,265.	
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,462,112.	6,893,913.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	91,988,179.	108,711,335.
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	10,578,775.	4,624,358.	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	521,768,610.	543,373,589.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	77,301,430.	77,522,910.
		444,467,180.	465,850,679.	

**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.

<b>Sign Here</b>	Signature of officer	Date	<b>5/15/2024</b>		
	MOZELLE JACKSON, ASST TREASURER Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>PAUL HAMMERSCHMIDT</b>	Preparer's signature <b>PAUL HAMMERSCHMIDT</b>	Date <b>05/14/24</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01384178</b>
	Firm's name <b>BDO USA</b>	Firm's EIN <b>13-5381590</b>			
	Firm's address <b>200 PARK AVENUE, 38TH FLOOR NEW YORK, NY 10166</b>	Phone no. <b>212-885-8000</b>			

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THE JEWISH FEDERATION OF CLEVELAND SEEKS TO PROMOTE THE WELL-BEING OF OUR COMMUNITY, ITS MEMBERS, AND JEWS THROUGHOUT THE WORLD; ENHANCE THE CONTINUITY, SECURITY, AND UNITY OF THE JEWISH COMMUNITY; INCREASE UNDERSTANDING OF JEWISH VALUES AND THEIR (CONT. SCHEDULE O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 85,542,760. including grants of \$ 85,542,760. ) (Revenue \$ 1,237,830. ) ALLOCATIONS AND GRANTS FOR CHARITABLE, EDUCATIONAL, AND RELIGIOUS PURPOSES. ANNUAL ALLOCATIONS FROM THE CAMPAIGN FOR JEWISH NEEDS ARE MADE TO 18 LOCAL BENEFICIARIES AND PROGRAMS, AS WELL AS TO A NUMBER OF U.S. ORGANIZATIONS CONDUCTING PROGRAMS TO MEET THE SOCIAL WELFARE, RELIGIOUS, AND EDUCATIONAL NEEDS OF THE JEWISH COMMUNITY IN THE UNITED STATES AND AROUND THE WORLD. ENDOWMENT FUND GRANTS ARE DESCRIBED FURTHER ON SCHEDULE D, PART V, LINE 4 AND PART XIII. GRANTS FROM DONOR ADVISED FUNDS SUPPORT JEWISH AND NON-JEWISH ORGANIZATIONS WHOSE MISSIONS ARE NOT INCONSISTENT WITH THE FEDERATION'S MISSION.

4b (Code: ) (Expenses \$ 1,667,644. including grants of \$ ) (Revenue \$ 31,232. ) DIRECT SERVICES INCLUDE PROGRAMS THAT HELP MEET THE SOCIAL WELFARE, RELIGIOUS, AND EDUCATIONAL NEEDS OF PEOPLE IN CLEVELAND, ISRAEL, AND AROUND THE WORLD. THESE INCLUDE:

1. GROWING JEWISH CLEVELAND'S EMPLOYMENT-RELATED SUPPORT PROGRAM PROVIDES ONE-ON-ONE ASSISTANCE FOR THE NETWORKING JOB-READY CANDIDATES WHO ARE NEW TO NORTHEAST OHIO OR PLANNING A MOVE TO NORTHEAST OHIO.

2. THE JEWISH VOLUNTEER NETWORK (JVN) CONNECTS VOLUNTEERS TO A WIDE RANGE OF OPPORTUNITIES IN BOTH THE JEWISH AND GENERAL COMMUNITY. IN THE PAST YEAR, JVN VOLUNTEER EFFORTS HAVE INCLUDED DELIVERING MEALS TO THOSE IN NEED OR HOMEBOUND, CARING FOR THE ELDERLY, , BEAUTIFYING

4c (Code: ) (Expenses \$ 7,679,496. including grants of \$ ) (Revenue \$ 2,095,451. ) INDIRECT SERVICES PROVIDED BY THE FEDERATION THROUGH ITS STAFF AND VOLUNTEERS INCLUDE:

1. HUMAN RESOURCE DEVELOPMENT, WHICH CULTIVATES AND DEVELOPS LEADERSHIP FROM WITHIN THE COMMUNITY.

2. THE PLANNING AND ALLOCATIONS DEPARTMENT, WHICH WORKS WITH A NETWORK OF 18 LOCAL BENEFICIARIES AND PROGRAMS TO MEET COMMUNITY NEEDS, ENGAGES IN LONG-TERM AND STRATEGIC PLANNING, AND ALLOCATE FUNDS TO PRIORITY PROGRAMS. THE COMMUNITY PLANNING COMMITTEE INITIATED A COMPREHENSIVE DEMOGRAPHIC STUDY OF COMPOSITION, TRENDS, AND POTENTIAL NEEDS OF THE CLEVELAND JEWISH COMMUNITY. THE FINDINGS OF THIS STUDY WILL HELP THE

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 94,889,900.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 22-38 covering various organizational requirements.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [X]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and various organizational requirements.

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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (125); 1b Enter the number of voting members included on line 1a, above, who are independent (122); 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? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 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? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 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 on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b 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?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 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 (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on 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? (X); 16b 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?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OH, FL
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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.
[X] Own website [ ] Another's website [X] Upon request [X] Other (explain on Schedule O)
19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records
MOZELLE JACKSON - 216.593.2900
25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ERIKA B RUDIN-LURIA PRESIDENT * SEE SCH O	40.00			X				499,276.	0.	202,111.
(2) BARRY REIS ASST TREASURER	30.00			X				269,777.	0.	40,331.
(3) MOZELLE JACKSON CFO ASST TREAS, & SR. VP	40.00			X				231,844.	0.	23,290.
(4) OREN BARATZ SENIOR VP-EXTERNAL AFFAIRS	40.00				X			219,737.	0.	11,417.
(5) RACHEL LAPPEN CHIEF DEVELOPMENT OFFICER	40.00				X			215,050.	0.	11,388.
(6) DANIEL STROM VP, CHIEF INFORMATION OFFI	40.00					X		208,520.	0.	11,051.
(7) CAROL WOLF ASST. VP, PLANNED GIVING &	40.00					X		164,442.	0.	44,623.
(8) ABIGAIL LEVIN ASST SECRETARY, SR. VP OPE	40.00			X				179,650.	0.	21,181.
(9) TAMI CAPLAN SECRETARY, SR. VP & CHRO	40.00			X				141,260.	0.	55,798.
(10) ROBERT BERICK ASST VP, CHIEF MARKETING O	40.00					X		168,932.	0.	23,360.
(11) ALLEN ROTH SR. DIRECTOR, BUSINESS APPL	40.00					X		135,427.	0.	56,548.
(12) STEPHEN HOFFMAN * SEE SCH O TRUSTEE/PRESIDENT EMERITUS	0.50 2.30	X						20,109.	0.	160,227.
(13) J. DAVID HELLER * SEE SCH O TRUSTEE	0.50 2.70	X						0.	0.	178,838.
(14) SHELLEY MARCUS ASST. VICE PRESIDENT OF DEVELOPMENT	40.00					X		122,984.	0.	49,755.
(15) DANIEL N. ZELMAN TRUSTEE/CHAIR	7.20 0.50	X		X				0.	0.	0.
(16) PETER MEISEL V. CHAIR/TTEE THRU 5/22/23	2.00 0.50	X		X				0.	0.	0.
(17) DARA G. YANOWITZ TRUSTEE/VICE CHAIR	0.90 0.40	X		X				0.	0.	0.



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JEFFREY WEISS TRUSTEE/TREASURER	1.20 0.10	X		X				0.	0.	0.
(19) AMIR JAFFA TTEE & ASC. TREAS	1.20 0.10	X		X				0.	0.	0.
(20) BRADLEY A. SHERMAN TRUSTEE/VICE CHAIR	0.70 0.30	X		X				0.	0.	0.
(21) ERICA G. STARRFIELD TRUSTEE/VICE CHAIR	0.90 0.10	X		X				0.	0.	0.
(22) JEFFREY J. WILD TRUSTEE/VICE CHAIR	0.70 0.10	X		X				0.	0.	0.
(23) JULES BELKIN TRUSTEE THRU 5/22/2023	0.90 0.10	X						0.	0.	0.
(24) JORDAN D. BERKOWITZ TRUSTEE	0.70 0.10	X						0.	0.	0.
(25) PATTI A. BERNS TRUSTEE THRU 5/22/2023	0.50 0.10	X						0.	0.	0.
(26) RABBI BINYAMIN A. BLAU TRUSTEE	0.50 0.10	X						0.	0.	0.
<b>1b Subtotal</b>								2,577,008.	0.	889,918.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								2,577,008.	0.	889,918.

**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 12

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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.

(A) Name and business address	(B) Description of services	(C) Compensation
RSM US LLP 5155 PAYSHERE CIRCLE, CHICAGO, IL 60674	AUDIT AND TAX SERVICES	422,393.
CREWCIAL PARTNERS LLC, 810 SEVENTH AVE, 32ND FLOOR, NEW YORK, NY 10019	INVESTMENT CONSULTING FEES	410,074.
COHEN & COMPANY, LTD. PO BOX 94787, CLEVELAND, OH 44101-4787	AUDIT AND TAX SERVICES	249,375.
CAMBRIDGE ASSOCIATES, LLC PO BOX 83232, CHICAGO, IL 60691-0232	INVESTMENT CONSULTING FEES	238,451.
GIL TRAVEL 1511 WALNUT STREET, PHILADELPHIA, PA 19102	TRAVEL SERVICES	234,520.

**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 14

SEE PART VII, SECTION A CONTINUATION SHEETS

(A) Name and title		(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
			Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27)	BARNETT N. BOOKATZ	0.70									
	TRUSTEE	0.30	X						0.	0.	
(28)	SUSAN R. BORISON	1.60									
	TRUSTEE		X						0.	0.	
(29)	MARC BORSTEIN	0.50									
	TRUSTEE		X						0.	0.	
(30)	BETH WAIN BRANDON	6.00									
	TRUSTEE	2.60	X						0.	0.	
(31)	RABBI NAPHTALI BURNSTEIN	0.50									
	TRUSTEE		X						0.	0.	
(32)	MICHAEL CANTOR	0.50									
	TRUSTEE		X						0.	0.	
(33)	CYNTHIA CHAITEN	0.70									
	TRUSTEE THRU 5/22/2023		X						0.	0.	
(34)	RENEE CHELM	0.50									
	TRUSTEE	0.40	X						0.	0.	
(35)	JENNIFER COHEN	0.80									
	TRUSTEE		X						0.	0.	
(36)	RABBI JONATHAN COHEN	0.50									
	TRUSTEE THRU 5/22/2023		X						0.	0.	
(37)	PHILIP COHEN	0.50									
	TRUSTEE		X						0.	0.	
(38)	Yael DADOUN	0.50									
	TRUSTEE		X						0.	0.	
(39)	MINDY DAVIDSON	0.50									
	TRUSTEE	0.10	X						0.	0.	
(40)	CHERYL DAVIS	1.00									
	TRUSTEE	2.10	X						0.	0.	
(41)	JEFFREY S. DAVIS	0.50									
	TRUSTEE		X						0.	0.	
(42)	GRANT N. DINNER	1.00									
	TRUSTEE THRU 5/22/2023		X						0.	0.	
(43)	AMY EINHORN	0.80									
	TRUSTEE		X						0.	0.	
(44)	BARRY S. FELDMAN	1.10									
	TRUSTEE	0.10	X						0.	0.	
(45)	LYDIA FRANKEL	1.10									
	TRUSTEE		X						0.	0.	
(46)	MARGARET RICHARDS FRANKEL	0.50									
	TRUSTEE		X						0.	0.	
Total to Part VII, Section A, line 1c											

<b>Part VII</b>		<b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i>								
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) ADAM GIMBEL TRUSTEE	0.90 0.30	X						0.	0.	0.
(48) SHELLEY GIMBEL TRUSTEE THRU 5/22/2023	0.80 0.10	X						0.	0.	0.
(49) ADRIENNE GOLDBERG TRUSTEE	0.90	X						0.	0.	0.
(50) LARRY GOLDBERG TRUSTEE	0.50	X						0.	0.	0.
(51) ROBERT GOLDBERG TRUSTEE	0.50	X						0.	0.	0.
(52) ALAN D. GOTTLIEB TRUSTEE	0.50 0.10	X						0.	0.	0.
(53) ROE GREEN TRUSTEE	0.50	X						0.	0.	0.
(54) PENNY GREENBERGER TRUSTEE	0.70	X						0.	0.	0.
(55) LYNN-ANN GRIES TRUSTEE THRU 6/30/2023	0.70	X						0.	0.	0.
(56) AARON GROSS TRUSTEE	0.50 0.10	X						0.	0.	0.
(57) GARY L. GROSS TRUSTEE	0.50 0.60	X						0.	0.	0.
(58) HARLEY I. GROSS TRUSTEE	0.50 0.70	X						0.	0.	0.
(59) ROCHELLE GROSS TRUSTEE	0.70	X						0.	0.	0.
(60) RABBI ROSETTE BARRON HAIM TRUSTEE	0.50	X						0.	0.	0.
(61) WILLIAM H. HELLER TRUSTEE	0.50 0.40	X						0.	0.	0.
(62) EVAN HIRSCH TRUSTEE	0.80	X						0.	0.	0.
(63) MICHELLE HIRSCH TRUSTEE	0.90 0.10	X						0.	0.	0.
(64) MARK HOLZ TRUSTEE	0.80	X						0.	0.	0.
(65) ROBERT A. IMMERMAN TRUSTEE	0.50 0.30	X						0.	0.	0.
(66) SHOSHANA DESSLER JACOBS TRUSTEE	0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

<b>Part VII</b> Section A. <b>Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> (continued)										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) EDNA JAFFA TRUSTEE THRU 5/22/2023	0.50	X						0.	0.	0.
(68) GABRIELLE JERUSALEM TRUSTEE	0.80	X						0.	0.	0.
(69) JUSTIN KADIS TRUSTEE	0.50	X						0.	0.	0.
(70) SUELLEN KADIS TRUSTEE	1.20	X						0.	0.	0.
(71) MARA KAMAT TRUSTEE	0.70	X						0.	0.	0.
(72) IRA KAPLAN TRUSTEE THRU 5/22/2023	0.50 8.10	X						0.	0.	0.
(73) ETHAN KARP TRUSTEE	0.90	X						0.	0.	0.
(74) ILANA I. KATZ TRUSTEE	0.50 0.10	X						0.	0.	0.
(75) MICHAEL KLEIN TRUSTEE THRU 5/22/2023	0.70	X						0.	0.	0.
(76) NATHAN KLEIN TRUSTEE	0.50 0.10	X						0.	0.	0.
(77) YONI KLEIN TRUSTEE	0.50	X						0.	0.	0.
(78) TERRI KLINE TRUSTEE	0.50 0.40	X						0.	0.	0.
(79) ADENA J. KLINEMAN TRUSTEE	0.50	X						0.	0.	0.
(80) HALLIE BRAM KOGELSCHATZ TRUSTEE	1.00	X						0.	0.	0.
(81) STEWART A. KOHL TRUSTEE	0.50	X						0.	0.	0.
(82) S. LEE KOHRMAN TRUSTEE	0.50 2.20	X						0.	0.	0.
(83) SHARON KOPPELMAN TRUSTEE THRU 5/22/2023	0.50	X						0.	0.	0.
(84) NOREEN KOPPELMAN-GOLDSTEIN TRUSTEE THRU 5/22/2023	0.70 0.10	X						0.	0.	0.
(85) SUSAN D. KRANTZ TRUSTEE	0.70	X						0.	0.	0.
(86) LAURA KUNTZ TRUSTEE	0.80	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) ERICA LAZZARO TRUSTEE	0.50	X						0.	0.	0.
(88) NORMA W. LERNER TRUSTEE	0.50	X						0.	0.	0.
(89) ELIANA J. LEVINE TRUSTEE	0.70	X						0.	0.	0.
(90) GREGG A. LEVINE TRUSTEE	1.60	X						0.	0.	0.
(91) RYAN G. LEVINE TRUSTEE	0.50	X						0.	0.	0.
(92) JAN LEWIS TRUSTEE	0.50	X						0.	0.	0.
(93) KEITH LIBMAN TRUSTEE THRU 5/22/2023	1.00 2.40	X						0.	0.	0.
(94) MARIELY LUENGO TRUSTEE	0.70 2.00	X						0.	0.	0.
(95) LAWRENCE A. MACK TRUSTEE THRU 5/22/2023	0.90 0.10	X						0.	0.	0.
(96) MILTON S. MALTZ TRUSTEE	0.50 0.10	X						0.	0.	0.
(97) TAMAR MALTZ TRUSTEE	0.50	X						0.	0.	0.
(98) GREGORY A. MARCUS TRUSTEE THRU 5/22/2023	0.50 0.10	X						0.	0.	0.
(99) KEVIN D. MARGOLIS TRUSTEE	0.50	X						0.	0.	0.
(100) BONNIE MARKS TRUSTEE THRU 5/22/2023	0.70	X						0.	0.	0.
(101) SUSI MEISEL TRUSTEE	1.00	X						0.	0.	0.
(102) DAVID P. MILLER TRUSTEE	0.50	X						0.	0.	0.
(103) JARED S. MILLER TRUSTEE	1.00	X						0.	0.	0.
(104) AMY MORGENSTERN TRUSTEE	1.70 2.10	X						0.	0.	0.
(105) JONATHON NISENBOUM TRUSTEE	0.70	X						0.	0.	0.
(106) CAMERON ORLEAN TRUSTEE THRU 5/22/2023	0.70	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(107) DAVID B. ORLEAN TRUSTEE	0.70	X						0.	0.	0.
(108) DAYNA ORLEAN TRUSTEE THRU 5/22/2023	0.70	X						0.	0.	0.
(109) ABBIE PAPPAS TRUSTEE	0.70	X						0.	0.	0.
(110) ERVIN PAVLOFSKY TRUSTEE	0.50	X						0.	0.	0.
(111) KIM M. PESSES TRUSTEE	0.70 0.40	X						0.	0.	0.
(112) MARLA K. PETTI TRUSTEE	0.70	X						0.	0.	0.
(113) JUDGE DAN A. POLSTER TRUSTEE	0.80 3.00	X						0.	0.	0.
(114) DOROTHEA POLSTER TRUSTEE	0.50	X						0.	0.	0.
(115) KEITH POLSTER TRUSTEE THRU 5/22/2023	0.90 0.10	X						0.	0.	0.
(116) ALBERT B. RATNER TRUSTEE	0.50 0.10	X						0.	0.	0.
(117) CHARLES A. HOROWITZ RATNER TRUSTEE	0.50 0.20	X						0.	0.	0.
(118) JAMES RATNER TRUSTEE	0.70 2.10	X						0.	0.	0.
(119) ROBERT S. REITMAN TRUSTEE	0.70 2.30	X						0.	0.	0.
(120) BRIAN D. ROBBINS TRUSTEE THRU 6/30/2023	0.90	X						0.	0.	0.
(121) SHARON ROSENBAUM TRUSTEE	0.50	X						0.	0.	0.
(122) BETH ROSENBERG TRUSTEE THRU 5/22/2023	0.50 2.20	X						0.	0.	0.
(123) DAVID M. ROSENBERG TRUSTEE	0.50 0.30	X						0.	0.	0.
(124) ENID ROSENBERG TRUSTEE THRU 12/31/22	0.70 0.60	X						0.	0.	0.
(125) BARBARA ROSSKAMM TRUSTEE	0.70	X						0.	0.	0.
(126) BETTY ROSSKAMM Z'L TRUSTEE THRU 5/16/2023	0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

<b>Part VII</b> Section A. <b>Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> (continued)										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(127) PETER RZEPKA TRUSTEE	0.50 0.10	X						0.	0.	0.
(128) EVIE SAFRAN TRUSTEE	0.50 0.10	X						0.	0.	0.
(129) HARVEY SASS TRUSTEE	0.70	X						0.	0.	0.
(130) BRADLEY J. SCHLANG TRUSTEE	0.50	X						0.	0.	0.
(131) MITCHELL C. SCHNEIDER TRUSTEE	0.50 0.10	X						0.	0.	0.
(132) PAULA R. SCHWARTZ TRUSTEE	1.20 0.10	X						0.	0.	0.
(133) MARCY SCHWARTZ TRUSTEE	0.80 2.00	X						0.	0.	0.
(134) GARY S. SHAMIS TRUSTEE THRU 5/22/2023	0.50	X						0.	0.	0.
(135) ELISABETH W. SHERMAN TRUSTEE	0.90	X						0.	0.	0.
(136) MICHAEL D. SIEGAL TRUSTEE	0.50 0.30	X						0.	0.	0.
(137) SCOTT SIMON TRUSTEE	1.40 2.20	X						0.	0.	0.
(138) MICHAL SOCLOF TRUSTEE	0.50 0.10	X						0.	0.	0.
(139) SCOTT SPIEGLE TRUSTEE	0.80	X						0.	0.	0.
(140) BRYAN STEIN TRUSTEE	0.50	X						0.	0.	0.
(141) TODD STEIN TRUSTEE	0.50	X						0.	0.	0.
(142) RICHARD P. STOVSKY TRUSTEE	0.70	X						0.	0.	0.
(143) JEANNE TOBIN TRUSTEE	1.10 2.10	X						0.	0.	0.
(144) MOISHE TOHN TRUSTEE	0.50	X						0.	0.	0.
(145) RICHARD URIA TRUSTEE	0.80	X						0.	0.	0.
(146) NEIL R. WAXMAN TRUSTEE	0.70	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

<b>Part VII</b> Section A. <b>Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> (continued)										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(147) PENNI WEINBERG TRUSTEE	0.50	X					0.	0.	0.	
(148) RACHEL WEINBERG TRUSTEE	0.70	X					0.	0.	0.	
(149) STEPHEN J. WEINBERG TRUSTEE	0.50	X					0.	0.	0.	
(150) JUDITH WEISS TRUSTEE	0.50	X					0.	0.	0.	
	0.30									
(151) MORRY WEISS TRUSTEE	0.50	X					0.	0.	0.	
	0.30									
(152) SALLY H. WERTHEIM TRUSTEE	0.50	X					0.	0.	0.	
	0.50									
(153) MORRIS WHEELER TRUSTEE	0.70	X					0.	0.	0.	
(154) ADAM L. WIEDER TRUSTEE THRU 5/22/2023	0.70	X					0.	0.	0.	
(155) DANIELLE J. WILD TRUSTEE	0.70	X					0.	0.	0.	
(156) NANCY G. WOLF TRUSTEE THRU 5/22/2023	0.70	X					0.	0.	0.	
(157) WARREN L. WOLFSON TRUSTEE	1.00	X					0.	0.	0.	
(158) JASON A. WULIGER TRUSTEE	0.50	X					0.	0.	0.	
	0.10									
(159) SANDRA WULIGER TRUSTEE	0.50	X					0.	0.	0.	
	0.10									
(160) TIMOTHY F. WULIGER TRUSTEE	1.00	X					0.	0.	0.	
	0.10									
(161) DONNA YANOWITZ TRUSTEE	0.50	X					0.	0.	0.	
	0.40									
(162) DARRELL A. YOUNG Z"L TRUSTEE	0.50	X					0.	0.	0.	
	0.10									
(163) ANDREW ZELMAN TRUSTEE	0.90	X					0.	0.	0.	
(164) DON ZIGDON TRUSTEE	0.70	X					0.	0.	0.	
Total to Part VII, Section A, line 1c .....										



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b>	Federated campaigns .....	<b>1a</b> 1,297,054.				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b> 32,243,723.				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 59,741,513.				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b> \$ 14,236,366.				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		93,282,290.			
<b>Program Service Revenue</b>	<b>2 a</b>	_____	<b>Business Code</b>				
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	_____					
	<b>e</b>	_____					
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....					
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		6,117,979.		6,117,979.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	(i) Real	60,562.			
			(ii) Personal				
	<b>b</b>	Less: rental expenses ...	<b>6b</b> 0.				
	<b>c</b>	Rental income or (loss)	<b>6c</b> 60,562.				
	<b>d</b>	Net rental income or (loss) .....		60,562.		60,562.	
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	(i) Securities	10,382,768.			
			(ii) Other	33,788,805.			
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b> 10,989,795.	22,764,668.			
	<b>c</b>	Gain or (loss) .....	<b>7c</b> -607,027.	11,024,137.			
	<b>d</b>	Net gain or (loss) .....		10,417,110.		10,417,110.	
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>	<b>11 a</b>	SUP ORG/AFF AGCY FEES	900099	1,237,830.	1,237,830.		
	<b>b</b>	PROGRAM FEES	900099	1,195,506.	1,195,506.		
	<b>c</b>	AGENCY SUPPORT	900099	544,524.	544,524.		
	<b>d</b>	All other revenue .....	900099	479,892.	386,653.	93,239.	
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		3,457,752.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		113,335,693.	3,364,513.	93,239.	16,595,651.	

**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 or note to any line in this Part IX  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	85,046,123.	85,046,123.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	496,637.	496,637.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	2,069,037.	804,308.	487,516.	777,213.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	10,825,935.	4,284,227.	2,530,175.	4,011,533.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,057,244.	351,639.	256,699.	448,906.
<b>9</b> Other employee benefits .....	1,470,523.	489,003.	356,856.	624,664.
<b>10</b> Payroll taxes .....	845,766.	337,636.	216,112.	292,018.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	93,308.	49,360.	42,511.	1,437.
<b>c</b> Accounting .....	208,680.		208,680.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17	6,157.			6,157.
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,417,920.	1,049,546.	338,415.	29,959.
<b>12</b> Advertising and promotion .....	249,306.	68,513.	19,495.	161,298.
<b>13</b> Office expenses .....	605,953.	225,576.	199,116.	181,261.
<b>14</b> Information technology .....	451,917.	75,415.	138,352.	238,150.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	548,758.	170,517.	166,049.	212,192.
<b>17</b> Travel .....	505,671.	395,776.	53,987.	55,908.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	1,079,648.	656,533.	26,977.	396,138.
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	1,017,665.	189,465.	307,172.	521,028.
<b>23</b> Insurance .....	385,867.	26,130.	304,997.	54,740.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> OHIO JEWISH COMMUNITIES	165,082.	165,082.		
<b>b</b> MISC. OPERATING & ENDOW	164,138.	8,414.	152,061.	3,663.
<b>c</b> _____				
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> Total functional expenses. Add lines 1 through 24e	108,711,335.	94,889,900.	5,805,170.	8,016,265.
<b>26</b> 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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	154,232.	<b>1</b>	717,801.
	<b>2</b> Savings and temporary cash investments .....	18,925,100.	<b>2</b>	33,922,490.
	<b>3</b> Pledges and grants receivable, net .....	27,437,144.	<b>3</b>	29,269,126.
	<b>4</b> Accounts receivable, net .....	1,945,916.	<b>4</b>	2,491,647.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	10,000.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	2,591,816.	<b>7</b>	2,134,541.
	<b>8</b> Inventories for sale or use .....	8,054.	<b>8</b>	8,054.
	<b>9</b> Prepaid expenses and deferred charges .....	426,608.	<b>9</b>	657,056.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 21,328,661.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 10,664,910.		
	<b>11</b> Investments - publicly traded securities .....	11,320,896.	<b>10c</b>	10,663,751.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	144,364,891.	<b>11</b>	135,340,359.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	196,497,891.	<b>12</b>	206,543,121.
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	118,096,062.	<b>15</b>	121,615,643.	
	521,768,610.	<b>16</b>	543,373,589.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	9,367,378.	<b>17</b>	9,171,408.
	<b>18</b> Grants payable .....	6,589,783.	<b>18</b>	5,525,558.
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....	2,000,000.	<b>22</b>	1,275,000.
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	59,344,269.	<b>25</b>	61,550,944.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	77,301,430.	<b>26</b>	77,522,910.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	272,764,197.	<b>27</b>	287,317,000.
	<b>28</b> Net assets with donor restrictions .....	171,702,983.	<b>28</b>	178,533,679.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	444,467,180.	<b>32</b>	465,850,679.
<b>33</b> Total liabilities and net assets/fund balances .....	521,768,610.	<b>33</b>	543,373,589.	

Form 990 (2022)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	113,335,693.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	108,711,335.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	4,624,358.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	444,467,180.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	14,648,742.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	2,110,399.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	465,850,679.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** 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? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- 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 on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2022)

**SCHEDULE A**  
**(Form 990)**

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.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization **JEWISH FEDERATION OF CLEVELAND** Employer identification number **34-0714445**

**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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	82,757,097.	63,606,439.	92,961,393.	88,283,916.	93,282,290.	420,891,135.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	82,757,097.	63,606,439.	92,961,393.	88,283,916.	93,282,290.	420,891,135.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						91,949,467.
<b>6 Public support.</b> Subtract line 5 from line 4.						328,941,668.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	82,757,097.	63,606,439.	92,961,393.	88,283,916.	93,282,290.	420,891,135.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	6,912,620.	6,637,075.	6,135,380.	5,405,476.	6,178,541.	31,269,092.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	875,802.	112,420.	135,826.	1,197,921.	93,239.	2,415,208.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						454,575,435.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	10,512,947.

**13 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	72.36 %
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	71.96 %

**16a 33 1/3% support test - 2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test - 2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10% -facts-and-circumstances test - 2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. 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 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</b>			

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

SCHEDULE B, SCHEDULE OF CONTRIBUTORS, HAS BEEN  
OMITTED BUT WILL BE INCLUDED IN THE TAX RETURN  
FILED WITH THE INTERNAL REVENUE SERVICE.

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2022**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>JEWISH FEDERATION OF CLEVELAND</b>	Employer identification number <b>34-0714445</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2022

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	245,344.													
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....	245,344.													
<b>d</b>	Other exempt purpose expenditures .....	94,644,555.													
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....	94,889,899.													
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....	250,000.													
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....	0.													
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....	0.													
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	204,363.	194,871.	198,482.	245,344.	843,060.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes, (a) No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, SECTION 501(H) AVERAGING STATEMENT:

THE JEWISH FEDERATION OF CLEVELAND HAS FILED FORM 5768 TO ELECT

PROVISIONS OF SECTION 501(H) EFFECTIVE BEGINNING WITH THE YEAR ENDING

6/30/2008.



**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization **JEWISH FEDERATION OF CLEVELAND** Employer identification number **34-0714445**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	802	11
2 Aggregate value of contributions to (during year)	36,412,316.	300.
3 Aggregate value of grants from (during year)	36,719,029.	303,793.
4 Aggregate value at end of year	129,205,967.	5,505,826.
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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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 (for example, recreation or education)  Preservation of a 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X \$ 569,505.

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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ \_\_\_\_\_

b Assets included in Form 990, Part X \$ \_\_\_\_\_

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**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 make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 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" on 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:
- |                                 | Amount       |
|---------------------------------|--------------|
| c Beginning balance             | 385,457,359. |
| d Additions during the year     | 213,311,517. |
| e Distributions during the year | 148,264,490. |
| f Ending balance                | 450,504,386. |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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	176,229,600.	206,103,038.	158,888,075.	164,390,009.	168,822,936.
b Contributions	3,083,337.	6,436,237.	4,283,935.	3,289,698.	2,940,843.
c Net investment earnings, gains, and losses	17,596,262.	-28,338,973.	49,262,659.	768,437.	6,157,952.
d Grants or scholarships	2,467,202.	1,712,859.	1,710,732.	1,825,540.	4,426,887.
e Other expenditures for facilities and programs	7,762,847.	5,569,463.	3,979,926.	7,113,181.	8,492,782.
f Administrative expenses	738,523.	688,380.	640,973.	621,348.	612,053.
g End of year balance	185,940,627.	176,229,600.	206,103,038.	158,888,075.	164,390,009.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 90.2300 %
  - b Permanent endowment 9.6400 %
  - c Term endowment .1300 %
- The percentages on 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:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations   | X   |    |
| (ii) Related organizations  |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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	503,422.	1,759,994.		2,263,416.
b Buildings		13,813,301.	6,883,931.	6,929,370.
c Leasehold improvements				
d Equipment		5,000,808.	3,676,890.	1,323,918.
e Other		251,136.	104,089.	147,047.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				10,663,751.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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) FEDERATION MAIN INVESTMENT FUND -		
(B) (140 SUMMER PARTNERS OFFSHORE, LTD.)	3,628,861.	END-OF-YEAR MARKET VALUE
(C) FEDERATION MAIN INVESTMENT FUND -		
(D) (ALMANAC REALTY SECURITIES VIII LP)	946,410.	END-OF-YEAR MARKET VALUE
(E) FEDERATION MAIN INVESTMENT FUND -		
(F) (AMULET CAPITAL FUND III, LP)	152,428.	END-OF-YEAR MARKET VALUE
(G) FEDERATION MAIN INVESTMENT FUND -		
(H) (ANOMALY CAPITAL INTERNATIONAL, LTD)	5,703,840.	END-OF-YEAR MARKET VALUE
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	206,543,121.	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ARTWORK	569,505.
(2) ASSETS HELD FOR OTHER CHARITIES UNDER FASB 136	61,142,944.
(3) ASSETS HELD IN TRUST UNDER CHARITABLE TRUST AGREEMENTS	3,323,002.
(4) DUE FROM SUPPORTING FOUNDATIONS	16,206,160.
(5) LIFE INSURANCE POLICIES	8,439,830.
(6) RECEIVABLE FROM PERPETUAL AND LEAD TRUSTS	31,934,202.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	121,615,643.

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO COMM ON CEMETERY PRESERVATION	5,000.
(3) ESTIMATED PAYABLE TO CGA BENEFICIARIES	403,000.
(4) LIABILITY TO OTHER CHARITIES UNDER FASB 136	61,142,944.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	61,550,944.

2. Liability for uncertain tax positions. 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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 4:

FOR THE EDUCATION AND ENJOYMENT OF VISITORS TO ITS BUILDING, THE FEDERATION COLLECTS ARTWORK FOR PUBLIC DISPLAY THROUGHOUT ITS BUILDING AND IN ITS PUBLIC GALLERY. SUCH PUBLIC DISPLAYS ARE JEWISH THEMED OR INTENDED TO CONVEY ARTISTS' CONNECTIONS TO JUDAISM AND ISRAEL'S CONNECTIONS TO THE ARTS.

PART IV, LINE 1B:

THE FEDERATION PERMITS OTHER JEWISH OR CLOSELY-RELATED CHARITABLE 501(C)(3) ORGANIZATIONS TO INVEST IN ITS INVESTMENT POOLS, UNDER A WRITTEN INVESTMENT AGREEMENT. THOSE ORGANIZATIONS RETAIN OWNERSHIP OVER THEIR INVESTMENT IN THE POOLS, AND THEREFORE, THOSE ASSETS ARE NOT REFLECTED IN

**Part XIII** Supplemental Information (continued)

THE FEDERATION'S BALANCE SHEET CONTAINED IN FORM 990 PART X.

PART V, LINE 4:

ENDOWMENT FUNDS ARE USED TO SUPPORT THE OPERATIONS OF THE FEDERATION, ITS BENEFICIARY AGENCIES, AND OTHER CHARITABLE ORGANIZATIONS; TO RESPOND TO EMERGENCY NEEDS; TO SUPPORT NEW COMMUNITY PROJECTS; OR TO FULFILL THE DESIGNATED RELIGIOUS, EDUCATIONAL, SOCIAL SERVICE, CULTURAL, OR OTHER CHARITABLE PURPOSES ESTABLISHED BY DONORS AT THE TIME OF THEIR GIFT.

PART X, LINE 2:

INCOME TAXES - THE FEDERATION AND ITS SUPPORTING FOUNDATIONS ARE EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON UNRELATED BUSINESS INCOME. THE FEDERATION AND ITS SUPPORTING FOUNDATIONS FOLLOW THE AUTHORITATIVE GUIDANCE ON ACCOUNTING FOR AND DISCLOSURE OF UNCERTAINTY IN INCOME TAXES WHICH PRESCRIBES THE MINIMUM RECOGNITION THRESHOLD A TAX POSITION MUST MEET IN CONNECTION WITH ACCOUNTING FOR UNCERTAINTIES IN INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN BY AN ENTITY BEFORE BEING MEASURED AND RECOGNIZED IN THE FINANCIAL STATEMENTS. NO INCOME TAX LIABILITY OR PROVISION FOR INCOME TAX FOR UNCERTAIN TAX POSITIONS HAS BEEN RECOGNIZED IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. HOWEVER, FORM 990 AND 990T FILED BY THE FEDERATION AND ITS SUPPORTING FOUNDATIONS ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE ("IRS") UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF EACH RETURN. THE FEDERATION AND ITS SUPPORTING FOUNDATIONS EXPENSE INTEREST AND PENALTIES AS INCURRED.

**Part XIII Supplemental Information** (continued)**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
FEDERATION MAIN INVESTMENT FUND - (ARES PATHFINDER FUND II (OFFSHORE) LP)	101,114.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (ARES STRATEGIC INCOME FUND)	5,147,928.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (ARROWSTREET ACWI ALPHA EXT. FD. III)	7,332,485.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (AVALA GLOBAL OFFSHORE LPI)	3,423,919.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (AVORO LIFE SCIENCES FUND, LTD.)	2,465,152.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (AXONIC STRUCTURED OPPORTUNITIES FUND)	3,792,984.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (BAIN CAPITAL PUBLIC EQUITY GLOBAL LONG EQ)	3,668,352.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (BLACKLIGHT POWER INC)	7,314.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (BROOKFIELD STRTGIC REL EST PTNRS II-B LP)	980,520.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CANYON VALUE REALIZATION FUND (CAYMAN) LT)	1,196,895.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CARRONADE CAPITAL OFFSHORE, LPP)	3,841,594.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CENTER ROCK CAPITAL PARTNERS FUND II-A, L)	182,351.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CEVIAN CAPITAL II LTD)	7,036,763.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CHILDREN'S INVESTMENT FUND)	4,906,924.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CITYMARK CAPITAL U.S. APARTMENT FUND III)	346,547.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CLEVELAND FEDERATION PE I LLC)	13,680,475.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CLEVELAND FEDERATION PE II LLC)	13,583,307.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (CORRE OPPORTUNITIES OFFSHORE FUND LTD)	2,246,239.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (COVALIS CAPITAL ENHANCED FUND)	3,309,355.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (DARLINGTON PARNTER, LP)	6,747,770.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (ECM FEEDER FUND 1)	8,670,686.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (ELLIOTT INTERNATIONAL LTD.)	3,758,501.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (FAIRFIELD US MULTIFAMILY CORE PLUS FUND I)	480,036.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (FALCON EDGE GLOBAL LTD)	178,148.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (HCIF OFFSHORE LP)	3,524,953.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (HOLOCENE ADVISORS OFFSHORE FUND)	1,954,048.	EOY MARKET VALUE

**Part XIII Supplemental Information** (continued)**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
FEDERATION MAIN INVESTMENT FUND - (HOLOCENE CHILDREN'S FUND LP)	4,930,692.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (INDEPENDENT FRANCHISE PARTNERS LP)	6,608,776.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (ISRAEL BONDS)	1,738,922.	COST
FEDERATION MAIN INVESTMENT FUND - (JUNTO OFFSHORE FUND LTD.)	6,903,062.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (KONTIKI OFFSHORE FUND)	1,758,816.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (MARBLE RIDGE OFFSHORE FUND, LTD.)	22,948.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (MERLIN CO - INVESTMENT III)	58,043.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (NB PARTNERS FUND IV, LP)	107,623.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (PALATINE REAL ESTATE FUND IV, LP)	209,850.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (PARTNERS CAPITAL HARRIER FUND C)	13,540,551.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (PHOENIX FUND II LTD.)	6,740,274.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (SHAWSPRING PARTNERS FUND LP)	260,966.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (SOROBAN OPPORTUNITIES FUND, LTD)	3,811,884.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (TOWNSEND REAL ESTATE ALPHA FUND II LP)	438,557.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (TOWNSEND REAL ESTATE ALPHA FUND III LP)	981,320.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (TOWNSEND REAL ESTATE FUND LP)	5,604,590.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (TWO SIGMA ABSOLUTE RETURN FUND)	2,511,887.	EOY MARKET VALUE
FEDERATIONMAIN INVESTMENT FUND - (VARDE INVESTMENT PARTNERS, LP)	895,943.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (VIKING GLOBAL EQUITIES III LTD)	3,406,955.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (VIKING LONG FUND III LTD)	15,567,828.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (VISTA CAPITAL SOLUTIONS FUND - A, LP)	457,232.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (WALLEYE OPPORTUNITIES FUND)	4,322,079.	EOY MARKET VALUE
FEDERATION MAIN INVESTMENT FUND - (WMQS GLOBAL EQUITY FUND)	5,397,777.	EOY MARKET VALUE
FEDERATION MONEY FUND (ISRAEL BONDS)	5,758,212.	COST
ISRAEL BONDS	851,599.	COST
APPLIED TECH VENTURES	1.	COST

**Part XIII** Supplemental Information *(continued)*

**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
BEL PRO PARTNERS	1.	COST
EATON PARTNERS, L.P.	1.	COST
GRAND BAY OF BRECKSVILLE LP	1.	COST
IMH FINANCIAL	9,604.	COST
KULBER-MEDINA LIMITED PARTNSHP	1.	COST
LEVINE-MEDINA	1.	COST
LEVINE-SWEET VALLEY LTD. PRTNR	1.	COST
LUDLOW CO.	1.	COST
M MAGAZINE, LTD.	1.	COST
MEMVU, INC.	141,368.	EOY MARKET VALUE
NORTH OLMSTED ASSOCIATES, LTD.	1.	COST
SENDERS LP	1.	COST
I.A. SOCLOF PROPERTY MANAGEMENT TRUST	509,850.	COST
PARK CENTER INVESTMENT CO. I	1.	COST
SHARON HOTELS	1.	COST
ALTABA INC	1.	COST



**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization  JEWISH FEDERATION OF CLEVELAND	Employer identification number  34-0714445
--	--

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  **Yes**  **No**

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN -			INVESTMENTS		\$53,178,000.
MIDDLE EAST AND NORTH AFRICA -			INVESTMENTS		13,162,000.
MIDDLE EAST AND NORTH AFRICA -			PROGRAM SERVICE	ARTS & CULTURE CONSULTING AND PROGRAMMING RELATED TO EXCHANGE INITIATIVE	18,000.
MIDDLE EAST AND NORTH AFRICA -			PROGRAM SERVICE	OBSERVATION OF PROJECTS AND EDUCATION OF VOLUNTEER AND PROFESSIONAL LEADERSHIP	1,355,000.
MIDDLE EAST AND NORTH AFRICA -	0	0	GRANT MAKING		459,147.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM			PROGRAM SERVICE	OBSERVATION OF PROJECTS AND EDUCATION OF VOLUNTEER AND PROFESSIONAL LEADERSHIP	24,000.
SUB-SAHARAN AFRICA - ANGOLA, BENIN, BOTSWANA, BURKINA FASO,			PROGRAM SERVICE	OBSERVATION OF PROJECTS AND EDUCATION OF VOLUNTEER AND PROFESSIONAL LEADERSHIP	8,000.
EUROPE (INCLUDING ICELAND & GREENLAND) - ALBANIA, ANDORRA, AUSTRIA, BELGIUM	0	0	GRANT MAKING		37,490.
<b>3 a</b> Subtotal .....	0	0			\$68,241,637.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c</b> <b>Totals</b> (add lines 3a and 3b) .....	0	0			\$68,241,637.

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

Schedule F (Form 990) 2022

SEE PART V FOR COLUMN (E) DESCRIPTIONS

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	MEDICAL SCHOOL	25,000.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,710.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	12,370.	CHECK	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	CONCERT SUPPORT	34,000.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	10,000.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	112,344.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	11,800.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	46,000.	CHECK	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... **14**

3 Enter total number of other organizations or entities ..... **0**

<b>Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.</b> (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	5,004.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	41,670.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT, ANNUAL FUND, TUITION ASSISTANCE	81,198.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	44,400.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	17,500.	CHECK	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	32,500.	CHECK	0.		

**Part III** Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 2:

ALL GRANTEES ARE SUBJECT TO PRE-GRANT REVIEWS THROUGH GUIDESTAR TO  
 CONFIRM THEIR INCLUSION IN THE IRS' EXEMPT ORGANIZATION MASTER FILE  
 (501(C)(3) STATUS AND PUBLIC CHARITY CLASSIFICATION), AND A REVIEW TO  
 CONFIRM THAT THE GRANTEE IS NOT ON THE OFAC LIST ("US TREASURY OFFICE OF  
 FOREIGN ASSETS CONTROL LIST OF SPECIALLY DESIGNATED NATIONALS AND BLOCKED  
 PERSONS"). STATEMENTS AND DOCUMENTATION ARE OBTAINED FROM EACH NEW  
 GRANTEE, INCLUDING A COPY OF ITS IRS DETERMINATION LETTER; MISSION  
 STATEMENT; THE NAMES OF THE GRANTEE'S BOARD MEMBERS AND CHIEF  
 PROFESSIONAL; AND A SIGNED STATEMENT CONFIRMING THE GRANTEE'S SECTION  
 501(C)(3) STATUS AND PUBLIC CHARITY CLASSIFICATION AND CERTIFYING THAT  
 GRANTS MADE TO THE GRANTEE WILL BE USED ONLY FOR CHARITABLE PURPOSES,  
 WILL NOT RESULT IN GOODS OR SERVICES BEING PROVIDED IN RETURN TO ANY  
 PERSON, AND THAT THE ORGANIZATION IS IN COMPLIANCE WITH U.S. LAW  
 REGARDING NO USE OF FUNDS FOR TERRORIST ACTIVITIES. ALLOCATIONS FROM THE  
 ANNUAL CAMPAIGN FOR JEWISH NEEDS AND ENDOWMENT FUND GRANTS ARE FURTHER  
 EVALUATED BEFORE THE GRANTS ARE MADE, INCLUDING, WHERE APPROPRIATE,  
 REVIEW OF BUDGET INFORMATION, AND ARE MONITORED AFTERWARDS BY THE STAFF  
 OF THE FEDERATION'S PLANNING, ALLOCATION AND ENDOWMENT DEPARTMENTS  
 THROUGH WRITTEN REPORTS, AND WHERE APPROPRIATE, SITE VISITS. FURTHER,  
 GRANTEES WHO RECEIVE SUCH ENDOWMENT FUND GRANTS ARE REQUIRED TO SIGN A  
 GRANT AWARD LETTER THAT STIPULATES THE TERMS AND CONDITIONS OF THE GRANT  
 INCLUDING HOW THE GRANT FUNDS ARE TO BE SPENT, OVER WHAT PERIOD OF TIME,  
 AND REPORTING REQUIREMENTS. CERTAIN GRANTEES ARE REQUIRED TO COMPLETE A  
 GRANT USE REPORT.

THE FEDERATION REPORTS GRANTS ON SCHEDULE I TO VARIOUS 501(C)(3) DOMESTIC

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

U.S. CHARITIES WHICH, AS PART OF THEIR ACTIVITIES, FUND OVERSEAS

PROJECTS. SOME OF THE GRANTS INCLUDE RECOMMENDATIONS THAT SUCH GRANTS BE

USED TO SUPPORT CERTAIN FOREIGN CHARITABLE ORGANIZATIONS OR THEIR

PROJECTS. SUCH RECOMMENDATIONS ARE ADVISORY ONLY AND SUCH U.S.

ORGANIZATIONS MAKE THE FUNDING DECISIONS. THESE U.S. TAX-EXEMPT

ORGANIZATIONS ARE EXPECTED TO FILE SEPARATE FORM 990'S WITH A SCHEDULE F

FOR THEIR GRANTS TO FOREIGN GRANTEEES.

GRANTS TO DOMESTIC 501(C)(3) ORGANIZATIONS THAT SUPPORT A SINGLE FOREIGN

ENTITY HAVE BEEN INCLUDED ON SCHEDULE F.

PART I, LINE 3:

AMOUNTS FOR FOREIGN GRANTS ARE PRESENTED ON THE ACCRUAL BASIS WHICH IS

CONSISTENT WITH THE TREATMENT USED FOR THE FINANCIAL STATEMENTS AND TAX

RETURN.

PART I, LINE 3, COLUMN (E):

REGION: MIDDLE EAST AND NORTH AFRICA -

(E) SPECIFIC TYPES OF SERVICES IN REGION: ARTS & CULTURE CONSULTING AND

PROGRAMMING RELATED TO EXCHANGE INITIATIVE BETWEEN DOMESTIC AND FOREIGN

COUNTRIES.

PART I, LINE 3 (F)

INVESTMENTS IN CENTRAL AMERICA AND THE CARIBBEAN: FROM 7/1/22 THROUGH

12/31/22, THE FEDERATION INVESTED ITS FUNDS WITH A VARIETY OF

INVESTMENT MANAGERS BASED IN THE US, EUROPE OR ASIA, SOME OF WHICH

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

OPERATE THROUGH INVESTMENT VEHICLES DOMICILED IN THIS REGION. EACH

INVESTMENT DECISION IS BASED ON MULTIPLE FACTORS INCLUDING

ADMINISTRATIVE REQUIREMENT, FEES, APPROPRIATENESS OF STRATEGY, AND

EXPECTATION FOR THE BEST TOTAL RETURN AT A GIVEN LEVEL OF RISK.

EFFECTIVE 1/1/2023, THE FEDERATION ENGAGED AN OUTSOURCED CHIEF

INVESTMENT OFFICE (OCIO) WITH A THIRD PARTY FIRM. INVESTMENTS MADE

AFTER THE ENGAGEMENT OF THE OCIO WERE AT THE DISCRETION OF THE OCIO.

AMOUNT REPORTED FOR FOREIGN INVESTMENTS OF \$366,340,000 INCLUDES

AMOUNTS THAT ARE INVESTED IN THE FEDERATION'S INVESTMENT POOLS

ATTRIBUTABLE TO SUPPORTING FOUNDATIONS, OTHER CUSTODIAL FUNDS AND FAS

136 ASSETS HELD FOR OTHERS, NONE OF WHICH IS INCLUDED ON THE BALANCE

SHEET PART X. FEDERATION'S DIRECT SHARE OF FOREIGN INVESTMENTS ON THE

BALANCE SHEET IS \$143,031,000.



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
**Attach to Form 990.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **JEWISH FEDERATION OF CLEVELAND** Employer identification number **34-0714445**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ADAS ISRAEL HEBREW CONGREGATION 2850 QUEBEC STREET N.W. WASHINGTON, DC 20008	53-0196563	509 (A) (1)	6,181.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT
ADMINISTRATORS OF THE TULANE EDUCATIONAL FUND - P.O. BOX 669394 - DALLAS, TX 75266	72-0423889	509 (A) (1)	130,000.	0.			GENERAL SUPPORT
AGUDATH ISRAEL OF AMERICA, INC. 42 BROADWAY, 14TH FL. NEW YORK, NY 10004	13-5604164	509 (A) (1)	126,875.	0.			GENERAL SUPPORT
AGUDATH ISRAEL OF OHIO 1481 WARRENSVILLE CENTER ROAD SOUTH EUCLID, OH 44121	82-1922429	509 (A) (1)	39,408.	0.			GENERAL SUPPORT
AHAVATH ISRAEL CONGREGATION 1700 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-1506283	509 (A) (1)	7,400.	0.			GENERAL SUPPORT
AISH HATORAH OF CLEVELAND 14077 CEDAR ROAD, SUITE 7 SOUTH EUCLID, OH 44118	34-1698873	509 (A) (1)	52,333.	0.			GENERAL SUPPORT, ANNUAL FUND

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **389.**

**3** Enter total number of other organizations listed in the line 1 table ..... **0.**

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**  
SEE PART IV FOR COLUMN (H) DESCRIPTIONS

**Schedule I (Form 990) 2022**

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALEKSANDER SHUL 2195 S. GREEN ROAD SOUTH EUCLID, OH 44121	45-1438778	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
ALEPH ALLIANCE FOR JEWISH RENEWAL PO BOX 35118 PHILADELPHIA, PA 19128	23-2081703	509 (A) (2)	15,000.	0.			MITSUI COLLECTIVE CLEVELAND, JEWISH EDUCATION
ALLIANCE FOR EDUCATION INC. 8100 N. UNIVERSITY DRIVE, SUITE 101 TAMARAC, FL 33321	65-1042013	509 (A) (1)	543,000.	0.			GENERAL SUPPORT
ALZHEIMERS DISEASE AND RELATED DISORDERS ASSOCIATION, INC. - CLEVELAND AREA CHAPTER 23215 COMMERCE PARK BLVD, #300 -	13-3039601	509 (A) (1)	36,080.	0.			GENERAL SUPPORT, ANNUAL FUND, CELEBRATION OF HOPE
AMERICA SCORES CLEVELAND 3631 PERKINS AVENUE, UNIT 2CE CLEVELAND, OH 44114	20-0500153	509 (A) (1)	6,150.	0.			GENERAL SUPPORT
AMERICAN CANCER SOCIETY, INC. PO BOX 1981 CLEVELAND, OH 44106	13-1788491	509 (A) (1)	9,180.	0.			GENERAL SUPPORT, RESEARCH, PAN OHIO HOPE RIDE
AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. - 125 BROAD STREET, 18TH FLOOR - NEW YORK, NY 10004	13-6213516	509 (A) (1)	9,200.	0.			GENERAL SUPPORT
AMERICAN CIVIL LIBERTIES UNION OF OHIO FOUNDATION, INC. - 4506 CHESTER AVENUE - CLEVELAND, OH 44103	23-7137105	509 (A) (1)	38,850.	0.			GENERAL SUPPORT, ANNUAL FUND
AMERICAN COMMITTEE FOR EDUC & WELFARE OF JEWS OF E EUROPE - 135 ROCKAWAY TURNPIKE, #101 - LAWRENCE, NY 11559	11-3564377	509 (A) (1)	160,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN FRIENDS OF BARUCH FEIGA UMARPEH INC. - 1303 53RD ST., SUITE 47 - BROOKLYN, NY 11219	82-2517184	509 (A) (1)	6,120.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF JACOBS LADDER, INC. - 260 CENTRAL AVE., SUITE 218 - LAWRENCE, NY 11559	13-3938077	509 (A) (1)	85,400.	0.			ETHIOPIAN STUDENTS AT RISK, GENERAL SUPPORT
AMERICAN FRIENDS OF NEHORA INC. 501 CEDAR HILL ROAD FAR ROCKAWAY, NY 11691	11-3391398	509 (A) (1)	7,500.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF YAD ELIEZER, INC. - 410 GLENN ROAD - JACKSON, NJ 08527	11-3459952	509 (A) (1)	55,180.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF YAHAD IN UNUM INC. - 25 WEST 45TH ST., SUITE 701 - NEW YORK, NY 10036	26-3468570	509 (A) (1)	100,000.	0.			WAR CRIMES INVESTIGATIONS
AMERICAN FRIENDS-INTERNATIONAL YOUNG ISRAEL MOVEMENT - 567 CEDAR HILL ROAD, SUITE 106 - FAR ROCKAWAY, NY 11691	45-4013676	509 (A) (1)	21,000.	0.			GENERAL SUPPORT
AMERICAN ISRAEL EDUCATION FOUNDATION, INC. - NATIONAL OFFICE 251 H STREET, N.W. - WASHINGTON, DC 20001	52-1623781	509 (A) (1)	204,500.	0.			GENERAL SUPPORT, ANNUAL FUND
AMERICAN JEWISH COMMITTEE NATIONAL HEADQUARTERS 165 EAST 56TH NEW YORK, NY 10022	13-5563393	509 (A) (1)	144,408.	0.			GENERAL SUPPORT, ANNUAL FUND, PASSOVER SEDER, EMERGENCY RELIEF
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, INC. - 220 EAST 42ND STREET, SUITE 400 - NEW YORK, NY 10017	13-1656634	509 (A) (1)	400,660.	0.			GENERAL SUPPORT, ANNUAL FUND, EMERGENCY RELIEF, TAUB CENTER FOR SOCIAL POLICY STUDIES, YOUTH

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN NATIONAL RED CROSS PO BOX 37839 BOONE, IA 50037	53-0196605	509 (A) (1)	8,200.	0.			GENERAL SUPPORT, EARTHQUAKE RELIEF IN TURKEY AND SYRIA, HURRICANE RELIEF
AMERICAN RED CROSS GREATER CLEVELAND CHAPTER 3747 EUCLID AVENUE - CLEVELAND, OH 44115	34-0714622	509 (A) (1)	14,575.	0.			GENERAL SUPPORT, FAMILY AND FRIENDS, HURRICANE RELIEF
AMERICAN SPEECH LANGUAGE HEARING FOUNDATION - 2200 RESEARCH BLVD. - ROCKVILLE, MD 20850	52-6055761	509 (A) (2)	6,000.	0.			GENERAL SUPPORT
AMIT CHILDREN, INC. NATIONAL HEADQUARTERS 49 WEST 37 STREET, 5TH FLOOR - NEW YORK, NY 10018	13-5631502	509 (A) (1)	5,530.	0.			GENERAL SUPPORT, ISRAEL PROGRAMS
AMUDIM COMMUNITY RESOURCES INC. 11 BROADWAY, SUITE 1076 NEW YORK, NY 10004	47-0984801	509 (A) (1)	503,606.	0.			GENERAL SUPPORT
ANTI DEFAMATION LEAGUE NATIONAL OFFICE 605 THIRD AVENUE NEW YORK, NY 10158	13-1818723	509 (A) (1)	1,104,785.	0.			DIGITAL ANTISEMITISM FOR HIGH SCHOOL PROGRAM, GENERAL SUPPORT, ANNUAL FUND
ANTIOCH COLLEGE CORPORATION ONE MORGAN PL. YELLOW SPRINGS, OH 45387	26-1672457	509 (A) (1)	6,250.	0.			TUITION ASSISTANCE
APOLLOS FIRE THE CLEVELAND BAROQUE ORCHESTRA - 3091 MAYFIELD ROAD, SUITE 217 - CLEVELAND HEIGHTS, OH 44118	34-1696842	509 (A) (1)	28,600.	0.			GENERAL SUPPORT
APPLEWOOD CENTERS, INC. 22001 FAIRMOUNT BLVD. SHAKER HEIGHTS, OH 44118	34-0714571	509 (A) (1)	9,750.	0.			GENERAL SUPPORT, ANNUAL FUND

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ARMAND HAMMER MUSEUM OF ART AND CULTURE CENTER, INC. - 10899 WILSHIRE BOULEVARD - LOS ANGELES, CA 90024	95-4217197	509 (A) (3)	76,668.	0.			GENERAL SUPPORT, ANNUAL FUND
ARTBARN COMMUNITY THEATER PO BOX 470504 BROOKLINE, MA 02447	04-3478044	509 (A) (2)	7,750.	0.			GENERAL SUPPORT
AVIGDORS HELPING HAND INC. 138-45 78TH DRIVE FLUSHING, NY 11367	59-3829893	509 (A) (1)	13,000.	0.			GENERAL SUPPORT
BAIS CHAYA INC. 8100 N. UNIVERSITY DR. TAMARAC, FL 33321	20-3057194	509 (A) (1)	7,056.	0.			CAPITAL CAMPAIGN
BAIS MEDRASH MAYAN HATORAH INC. 101 MILTON ST. LAKEWOOD, NJ 08701	20-2925281	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
BAT CONSERVATION INTERNATIONAL, INC. - 500 NORTH CAPITAL OF TX HIGHWAY BUILDING 1 - AUSTIN, TX 78746	74-2553144	509 (A) (1)	175,000.	0.			CAVE CONSERVATION AND WHITE NOSE SYNDROME RESEARCH
BEACHWOOD KEHILLA 26224 FAIRMOUNT BLVD BEACHWOOD, OH 44122	34-1784895	509 (A) (1)	17,524.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, BUILDING CAMPAIGN
BELLEFAIRE JEWISH CHILDRENS BUREAU ONE POLLOCK CIRCLE 22001 FAIRMOUNT SHAKER HEIGHTS, OH 44118	34-0714630	509 (A) (1)	1,240,521.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, ANNUAL FUND, RESIDENTIAL TREATMENT, LIFE & LEGACY
BENNINGTON COLLEGE CORPORATION ONE COLLEGE DRIVE BENNINGTON, VT 05201	03-0179414	509 (A) (1)	5,500.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BETH ISRAEL - THE WEST TEMPLE 14308 TRISKETT ROAD CLEVELAND, OH 44111	34-1001012	509 (A) (1)	5,215.	0.			GENERAL SUPPORT, SECURITY GRANT
BETH JACOB CONGREGATION 1223 COLLEGE AVENUE COLUMBUS, OH 43209	31-6401183	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
BETH MEDRASH GOVOHA OF AMERICA 601 PRIVATE WAY LAKEWOOD, NJ 08701	21-0634542	509 (A) (1)	334,008.	0.			GENERAL SUPPORT
BIKUR CHOLIM 1845 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-1809885	509 (A) (1)	96,879.	0.			GENERAL SUPPORT, ANNUAL FUND, NEEDS OF OLDER ADULTS
BIRTHRIGHT ISRAEL FOUNDATION PO BOX 21615 NEW YORK, NY 10087	13-4092050	509 (A) (1)	620,033.	0.			GENERAL SUPPORT, ONWARD ISRAEL
BNAI BRITH YOUTH ORGANIZATION, INC. - 529 14TH STREET NW, SUITE 705 - WASHINGTON, DC 20045	31-1794932	509 (A) (1)	52,800.	0.			GENERAL SUPPORT
BNAI JESHURUN CONGREGATION 27501 FAIRMOUNT BOULEVARD PEPPER PIKE, OH 44124	34-0714675	509 (A) (1)	259,002.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, NER TAMID, ISRAEL @75 MICROGRANT REIMBURSEMENT
BNAI TORAH CONGREGATION 6261 S.W. 18TH STREET BOCA RATON, FL 33433	59-1713099	509 (A) (1)	12,440.	0.			GENERAL SUPPORT
BOCA RATON REGIONAL HOSPITAL FOUNDATION, INC. - 800 MEADOWS ROAD - BOCA RATON, FL 33486	59-2406425	509 (A) (1)	70,000.	0.			KEEPING THE PROMISE CAMPAIGN

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BONEI OLAM INC. 1755 46TH STREET BROOKLYN, NY 11204	11-3473757	509 (A) (1)	5,540.	0.			GENERAL SUPPORT, CHANUKA DONATIONS
BORDERLIGHT INTERNATIONAL FESTIVAL OF THEATRE CLEVELAND INC. - 11459 MAYFIELD ROAD, SUITE 337 - CLEVELAND, OH 44106	81-3097923	509 (A) (2)	16,300.	0.			GENERAL SUPPORT, CIAC GRANT
BOYS & GIRLS CLUBS OF NORTHEAST OHIO - PO BOX 72090 OPC833 295 HUNTINGTON CIRCLE - AKRON, OH 44307	34-1856214	509 (A) (1)	6,920.	0.			GENERAL SUPPORT, BOYS AND GIRLS CLUB PROGRAMMING, RACE FOR KIDS, AFTER SCHOOL ACADEMIC PROGRAM
BRAVO COLORADO AT VAIL-BEAVER CREEK - 2271 N. FRONTAGE RD. W, SUITE C - VAIL, CO 81657	84-1074065	509 (A) (1)	17,500.	0.			GENERAL SUPPORT
BROOKLYN COMMUNITY HOUSING AND SERVICES, INC. - 105 CARLTON AVE. - BROOKLYN, NY 11205	11-2549027	509 (A) (1)	12,000.	0.			GENERAL SUPPORT
BROWN UNIVERSITY THE OFFICE OF PLANNED GIVING BOX 18 PROVIDENCE, RI 02912	05-0258809	509 (A) (1)	5,100.	0.			GENERAL SUPPORT, ANNUAL FUND
CAPITAL PARTNERS FOR EDUCATION 609 H STREET NE, SUITE 500 WASHINGTON, DC 20002	52-1832497	509 (A) (1)	6,000.	0.			GENERAL SUPPORT
CARROLL SCHOOL CORP. 25 BAKER BRIDGE ROAD LINCOLN, MA 01773	04-2145258	509 (A) (1)	10,000.	0.			FELLOW TRAINING
CASE WESTERN RESERVE UNIVERSITY OFFICE OF ADVANCEMENT SERVICES 10900 EUCLID AVENUE - CLEVELAND, OH 44106	34-1018992	509 (A) (1)	86,200.	0.			GENERAL SUPPORT, ANNUAL FUND, SCHOOLS OF BIOMEDICAL ENGINEERING, MEDICINE AND LAW, MEDICAL

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CENTER FOR EMPOWERING REFUGEES AND IMMIGRANTS - 554 GRAND AVENUE - OAKLAND, CA 94610	76-0822958	509 (A) (1)	25,500.	0.			GENERAL SUPPORT
CENTRAL EUROPE CENTER FOR RESEARCH & DOCUMENTATION, INC. - 1141 LOXFORD TERRACE - SILVER SPRING, MD 20901	58-1970134	509 (A) (1)	6,600.	0.			GENERAL SUPPORT
CENTRAL FUND OF ISRAEL 461 CENTRAL AVENUE CEDARHURST, NY 11516	13-2992985	509 (A) (1)	149,680.	0.			GENERAL SUPPORT, ISRAEL ADVOCACY, RESERVISTS ON DUTY SHARAKA
CHABAD JEWISH CENTER OF SOLON 5570 HARPER ROAD SOLON, OH 44139	34-1796153	509 (A) (1)	179,445.	0.			GENERAL SUPPORT, BUILDING CAMPAIGN
CHABAD OF DOWNTOWN CLEVELAND 1111 SUPERIOR AVE. E, SUITE 1320 CLEVELAND, OH 44114	47-2253170	509 (A) (1)	38,100.	0.			GENERAL SUPPORT
CHABAD OF GLENDALE AND THE FOOTHILL COMMUNITIES INCORPORATED - 1146 N. CENTRAL AVE., #135 - GLENDALE, CA 91202	95-4837236	509 (A) (1)	18,000.	0.			GENERAL SUPPORT
CHABAD OF THE WEST SIDE 4021 HARDING DRIVE WESTLAKE, OH 44145	47-4896798	509 (A) (1)	15,600.	0.			GENERAL SUPPORT, CAMP SCHOLARSHIPS
CHABAD OF UNIVERSITY CIRCLE 1524 EAST 115 ST. CLEVELAND, OH 44106	80-0878555	509 (A) (1)	18,154.	0.			GENERAL SUPPORT
CHAI LIFELINE 151 WEST 30TH STREET THIRD FLOOR NEW YORK, NY 10001	11-2940331	509 (A) (1)	15,600.	0.			GENERAL SUPPORT, BIKE4CHAI

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**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHAMBERFEST CLEVELAND 20620 JOHN CARROLL BLVD. SUITE 217 CLEVELAND HEIGHTS, OH 44118	45-3437884	509 (A) (1)	13,050.	0.			GENERAL SUPPORT, CIAC SUPPORT
CHAUTAUQUA FOUNDATION, INC. PO BOX 28 CHAUTAUQUA, NY 14722	16-6028421	509 (A) (1)	9,000.	0.			GENERAL SUPPORT, ANNUAL FUND
CHAUTAUQUA INSTITUTION P.O. BOX 28 CHAUTAUQUA, NY 14722	16-0758844	509 (A) (2)	7,874.	0.			GENERAL SUPPORT
CHAVIVA HIGH SCHOOL 3300 MAYFIELD ROAD CLEVELAND HTS., OH 44118	82-4606114	509 (A) (1)	32,722.	0.			GENERAL SUPPORT, COVID GRANT
CHILDRENS MUSEUM OF CLEVELAND 3813 EUCLID AVE. CLEVELAND, OH 44115	34-1360267	509 (A) (1)	5,200.	0.			GENERAL SUPPORT
CHILDRENS TUMOR FOUNDATION MAIL CODE 6895 PO BOX 7247 PHILADELPHIA, PA 19170	13-2298956	509 (A) (1)	10,750.	0.			GENERAL SUPPORT
CIRCLE HEALTH SERVICES 12201 EUCLID AVENUE CLEVELAND, OH 44106	23-7078501	509 (A) (1)	5,900.	0.			GENERAL SUPPORT, ANNUAL FUND
CITY CLUB OF CLEVELAND 1317 EUCLID AVENUE, SUITE 100 CLEVELAND, OH 44115	34-0144897	509 (A) (2)	8,050.	0.			GENERAL SUPPORT, GUARDIANS OF FREE SPEECH CAMPAIGN
CITY HARVEST, INC. 150 52ND STREET BROOKLYN, NY 11232	13-3170676	509 (A) (1)	10,000.	0.			GENERAL SUPPORT

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CITY MISSION 5310 CARNEGIE AVENUE CLEVELAND, OH 44103	34-0760586	509 (A) (1)	9,700.	0.			GENERAL SUPPORT
CITYMUSIC CLEVELAND 12200 FAIRHILL ROAD, OFFICE B216 CLEVELAND, OH 44120	42-1639490	509 (A) (1)	7,250.	0.			GENERAL SUPPORT, MUSIC BY HOLOCAUST-ERA JEWISH COMPOSERS
CLEVELAND ANIMAL PROTECTIVE LEAGUE 1729 WILLEY AVENUE CLEVELAND, OH 44113	34-0714644	509 (A) (2)	28,000.	0.			DIRECT SUPPORT FOR THE CARE OF ANIMALS, GENERAL SUPPORT
CLEVELAND BALLET 23030 MILES ROAD BEDFORD HEIGHTS, OH 44128	38-3945001	509 (A) (2)	16,750.	0.			GENERAL SUPPORT, SYMPHONY OF LIFE
CLEVELAND CHABAD CHAI CENTER, INC. 27900 GATES MILLS BLVD. CLEVELAND, OH 44124	20-0048898	509 (A) (1)	17,500.	0.			GENERAL SUPPORT
CLEVELAND CHESED CENTER C/O JFSA 29125 CHAGRIN BLVD. PEPPER PIKE, OH 44122	61-1773183	509 (A) (1)	53,105.	0.			GENERAL SUPPORT, ANNUAL FUND
CLEVELAND CHESED NETWORK INC. 2500 BLOSSOM LANE BEACHWOOD, OH 44122	47-0980727	509 (A) (1)	14,500.	0.			GENERAL SUPPORT
CLEVELAND CLINIC FOUNDATION P.O. BOX 931517 CLEVELAND, OH 44193	34-0714585	509 (A) (1)	665,571.	0.			MELANOMA RESEARCH, STEM CELL, WOMENS HEALTH RESEARCH, GENERAL SUPPORT, PATIENT AND
CLEVELAND COMMUNITY MIKVAH INC. 2588 S. GREEN ROAD UNIVERSITY HEIGHTS, OH 44122	81-2733203	509 (A) (1)	28,650.	0.			GENERAL SUPPORT, MAIN ENTRANCE MEZUZAH DEDICATION

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**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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CLEVELAND HEARING AND SPEECH CENTER - 11635 EUCLID AVENUE - CLEVELAND, OH 44106	34-0714648	509 (A) (1)	17,250.	0.			GENERAL SUPPORT, ANNUAL FUND, CHILDRENS PROGRAMS
CLEVELAND HILLEL FOUNDATION, INC. 11303 EUCLID AVENUE CLEVELAND, OH 44106	34-1187022	509 (A) (2)	760,648.	3,000.	FMV	ISRAEL BOND	GENERAL SUPPORT, ANNUAL FUND, MENTAL HEALTH AND WELLNESS, COMBAT ANTISEMITISM, HILLEL
CLEVELAND INSTITUTE OF ART INSTITUTIONAL ADVANCEMENT 11610 EUC CLEVELAND, OH 44106	34-0714334	509 (A) (1)	12,710.	0.			GENERAL SUPPORT, ANNUAL FUND, TUITION ASSISTANCE
CLEVELAND INSTITUTE OF MUSIC 11021 EAST BOULEVARD CLEVELAND, OH 44106	34-0714600	509 (A) (1)	8,350.	0.			GENERAL SUPPORT, ANNUAL FUND, TUITION REDUCTION
CLEVELAND JEWISH PUBLICATION COMPANY FOUNDATION - 23880 COMMERCE PARK, SUITE 1 - BEACHWOOD, OH 44122	20-4136425	509 (A) (1)	9,550.	0.			GENERAL SUPPORT, ANNUAL FUND
CLEVELAND KASHRUS ORGANIZATION, INC. - P.O. BOX 181476 - CLEVELAND HEIGHTS, OH 44118	34-1874133	509 (A) (1)	7,100.	0.			GENERAL SUPPORT
CLEVELAND METROPARKS SYSTEM 4101 FULTON PARKWAY CLEVELAND, OH 44144	34-6000704	GOVERNMENTAL	7,800.	0.			GENERAL SUPPORT
CLEVELAND MUSEUM OF ART 11150 EAST BOULEVARD CLEVELAND, OH 44106	34-0714336	509 (A) (1)	117,775.	0.			GENERAL SUPPORT, LEADERSHIP CIRCLE, WOMENS COUNCIL
CLEVELAND MUSEUM OF NATURAL HISTORY - 1 WADE OVAL, UNIVERSITY CIRCLE - CLEVELAND, OH 44106	34-0714338	509 (A) (1)	9,750.	0.			GENERAL SUPPORT, ANNUAL FUND

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CLEVELAND MUSIC SCHOOL SETTLEMENT 11125 MAGNOLIA DRIVE CLEVELAND, OH 44106	34-0714339	509 (A) (1)	29,750.	0.			GENERAL SUPPORT, ANNUAL FUND, TUITION REDUCTION
CLEVELAND PLAY HOUSE 1901 EAST 13TH STREET, SUITE 200 CLEVELAND, OH 44114	34-6515260	509 (A) (2)	21,700.	0.			GENERAL SUPPORT, ANNUAL FUND
CLEVELAND POLICE FOUNDATION 2301 PAYNE AVE., SUITE 201 CLEVELAND, OH 44114	83-0509855	509 (A) (1)	8,000.	0.			GENERAL SUPPORT
CLEVELAND POPS ORCHESTRA 24000 MERCANTILE ROAD, SUITE 8 BEACHWOOD, OH 44122	34-1769835	509 (A) (1)	6,550.	0.			GENERAL SUPPORT, ANNUAL FUND
CLEVELAND RAPE CRISIS CENTER PO BOX 933431 CLEVELAND, OH 44193	51-0164315	509 (A) (1)	13,650.	0.			GENERAL SUPPORT
CLEVELAND SEPHARDIC CONGREGATION 2500 BLOSSOM LANE BEACHWOOD, OH 44122	82-3493692	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
CLEVELAND SOCIETY FOR THE BLIND 1909 EAST 101ST STREET CLEVELAND, OH 44106	34-0714652	509 (A) (1)	10,500.	0.			GENERAL SUPPORT, ANNUAL FUND, ANNUAL CAMPAIGN
CLEVELAND STATE UNIVERSITY FOUNDATION, INC. - DEVELOPMENT 2121 EUCLID AVE. UN 501 - CLEVELAND, OH 44115	34-1316665	509 (A) (1)	144,300.	0.			GENERAL SUPPORT, COLLEGE OF LAW, RADIANCE PROGRAM
CLEVELAND TORAH CENTER INC. 2120 SOUTH GREEN RD. SOUTH EUCLID, OH 44121	46-2826301	509 (A) (1)	67,560.	0.			GENERAL SUPPORT

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CLEVELAND ZOOLOGICAL SOCIETY 3900 WILDLIFE WAY CLEVELAND, OH 44109	34-0816490	509 (A) (1)	7,750.	0.			GENERAL SUPPORT, CONSERVATION FUND
COLLEGE NOW GREATER CLEVELAND, INC. - 1500 WEST 3RD STREET, STE. 125 - CLEVELAND, OH 44113	34-6580096	509 (A) (1)	110,227.	0.			GENERAL SUPPORT, ANNUAL FUND, SCHOLARSHIPS, TUITION ASSISTANCE
COMBINED JEWISH PHILANTHROPIES OF GREATER BOSTON, INC. - 126 HIGH STREET - BOSTON, MA 02110	04-2103559	509 (A) (1)	5,500.	0.			GENERAL SUPPORT
COMMISSION ON CEMETERY PRESERVATION - 25701 SCIENCE PARK DRIVE - CLEVELAND, OH 44122	34-1771506	509 (A) (3)	7,390.	0.			GENERAL SUPPORT
CONGREGATION AGUDATH ISRAEL BORO PARK - 4911 16TH AVENUE - BROOKLYN, NY 11204	11-3132653	509 (A) (1)	23,600.	0.			GENERAL SUPPORT
CONGREGATION BAIS MEIR INC. 330 MILLER ROAD LAKEWOOD, NJ 08701	80-0188199	509 (A) (1)	120,000.	0.			GENERAL SUPPORT
CONGREGATION BEIS DONIEL 3795 SEVERN ROAD CLEVELAND HTS., OH 44118	42-1749444	509 (A) (1)	215,600.	0.			GENERAL SUPPORT, TZEDAKAH FUND
CONGREGATION BETH ABRAHAM OF BERGENFIELD - 396 NEW BRIDGE ROAD - BERGENFIELD, NJ 07621	22-6096170	509 (A) (1)	16,493.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, BUILDING CAMPAIGN
CONGREGATION BNOS DEVORAH INC. 360 OAK STREET LAKEWOOD, NJ 08701	26-1671307	509 (A) (1)	201,600.	0.			GENERAL SUPPORT, TZEDAKAH FUND

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CONGREGATION K HAL YEREIM 1771 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-1314156	509 (A) (1)	42,500.	0.			GENERAL SUPPORT
CONGREGATION SHAAREY TIKVAH 26811 FAIRMOUNT BOULEVARD BEACHWOOD, OH 44122	34-0823457	509 (A) (1)	32,557.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, SHOFAR CAMPAIGN
CONGREGATION SHOMRE SHABBOS 1801 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-6542270	509 (A) (1)	24,700.	0.			GENERAL SUPPORT
CONGREGATION TIFERES TZVI 11 12TH ST. LAKEWOOD, NJ 08701	13-4107680	509 (A) (1)	236,000.	0.			GENERAL SUPPORT
CONGREGATION TIFERES YAAKOV 6 SHOSHANNA DRIVE LAKEWOOD, NJ 08701	83-4411630	509 (A) (1)	16,000.	0.			GENERAL SUPPORT, ANIYEI KIRYAT SEFER
CONGREGATION TORAH UTEFILAH 3395 BLANCHE AVENUE CLEVELAND, OH 44118	34-1245058	509 (A) (1)	21,000.	0.			GENERAL SUPPORT
CONGREGATION ZICHRON CHAIM 2392 SOUTH GREEN ROAD UNIVERSITY HTS., OH 44122	34-1196207	509 (A) (1)	541,374.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, BUILDING CAMPAIGN
CONSERVANCY GUARDIANS USA FUND INC. - 2220 SPRINGWOOD DRIVE, UNIT C - RESTON, VA 20191	87-3158911	509 (A) (1)	25,000.	0.			KISAMPA CONSERVATION SANCTUARY
CORNELL UNIVERSITY BOX 37334 BOONE, IA 50037	15-0532082	509 (A) (1)	8,530.	0.			GENERAL SUPPORT, COLLEGE OF ARTS AND SCIENCES, SCHOOL PROGRAM DEVELOPMENT

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CROHNS & COLITIS FOUNDATION OF AMERICA, INC. - 733 THIRD AVENUE, SUITE 510 - NEW YORK, NY 10017	13-6193105	509 (A) (1)	12,350.	0.			GENERAL SUPPORT
CUYAHOGA COMMUNITY COLLEGE FOUNDATION - 700 CARNEGIE AVENUE - CLEVELAND, OH 44115	23-7320719	509 (A) (1)	8,100.	0.			GENERAL SUPPORT, TUITION ASSISTANCE
CUYAHOGA COUNTY PUBLIC LIBRARY FOUNDATION - ADMINISTRATIVE OFFICES 2111 SNOW ROAD - PARMA, OH 44134	26-0042432	509 (A) (1)	7,500.	0.			GENERAL SUPPORT, EARLY CHILDHOOD SUCCESS AND 123 READ PROGRAM
DAILY GIVING INC. PO BOX 217 TEANECK, NJ 07666	83-0829905	509 (A) (1)	16,667.	0.			GENERAL SUPPORT
DANCE SAINT LOUIS 3310 SAMUEL SHEPARD DRIVE ST. LOUIS, MO 63103	23-7001556	509 (A) (1)	11,000.	0.			GENERAL SUPPORT, EDUCATION OUTREACH PROGRAM
DIAN FOSSEY GORILLA FUND INTERNATIONAL - 800 CHEROKEE AVENUE SE - ATLANTA, GA 30315	52-1118866	509 (A) (1)	300,000.	0.			ANTI POACHING PATROLS IN RWANDA AND CONGO
DIVERSITY CENTER OF NORTHEAST OHIO, INC. - 3659 GREEN ROAD, SUITE 220 - CLEVELAND, OH 44122	20-1966761	509 (A) (1)	28,350.	0.			GENERAL SUPPORT, FALL HIGH SCHOOL RETREAT
DOCTORS WITHOUT BORDERS USA, INC. 40 RECTOR STREET, 16TH FLOOR NEW YORK, NY 10006	13-3433452	509 (A) (1)	14,100.	0.			GENERAL SUPPORT, EMERGENCY RELIEF
DONORS FUND, INC. 1777 AVENUE OF THE STATES, #103 LAKEWOOD, NJ 08701	47-4844275	509 (A) (1)	37,500.	0.			GENERAL SUPPORT

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DONORS TRUST INC. 1800 DIAGONAL ROAD, SUITE 280 ALEXANDRIA, VA 22314	52-2166327	509 (A) (1)	46,506.	0.			GENERAL SUPPORT
DOWNTOWN CLEVELAND ALLIANCE 1010 EUCLID AVE., THIRD FLOOR CLEVELAND, OH 44115	34-1775903	509 (A) (1)	12,500.	0.			GENERAL SUPPORT
DRESSED WITH DIGNITY INC. 8 CHELSEA LANE SPRING VALLEY, NY 10977	46-3691972	509 (A) (1)	20,000.	0.			GENERAL SUPPORT
DRINK LOCAL DRINK TAP INC. 1455 WEST 29TH ST. CLEVELAND, OH 44113	46-1841017	509 (A) (1)	13,000.	0.			GENERAL SUPPORT, DEEP WELL IN UGANDA
EARTHJUSTICE 50 CALIFORNIA ST., STE. 500 SAN FRANCISCO, CA 94111	94-1730465	509 (A) (2)	140,000.	0.			SUPPORT FOR ENDANGERED MANATEES
EDWINS FOUNDATION 13101 SHAKER SQUARE CLEVELAND, OH 44120	81-2196126	509 (A) (1)	5,150.	0.			GENERAL SUPPORT
ELON UNIVERSITY OFFICE OF UNIVERSITY ADVANCEMENT 26 ELON, NC 27244	56-0532303	509 (A) (1)	35,000.	0.			GENERAL SUPPORT, HILLEL OUTDOOR PAVILION
EMUNAH OF AMERICA, INC. 500 SEVENTH AVENUE, 8TH FLOOR NEW YORK, NY 10018	13-2670365	509 (A) (1)	6,400.	0.			GENERAL SUPPORT, YOUNG WOMEN SEMINARY
ENCOUNTER PROGRAMS, INC. 8 W 126TH STREET, FLOOR 3 NEW YORK, NY 10027	26-0593832	509 (A) (1)	55,000.	0.			GENERAL SUPPORT

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EQUAL JUSTICE INITIATIVE 122 COMMERCE STREET MONTGOMERY, AL 36104	63-1135091	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
EQUALITY OHIO EDUCATION FUND 370 S. 5TH STREET, SUITE G3 COLUMBUS, OH 43215	02-0743268	509 (A) (1)	5,600.	0.			GENERAL SUPPORT
FACING HISTORY AND OURSELVES, INC. 89 SOUTH STREET, SUITE 401 BOSTON, MA 02111	04-2761636	509 (A) (1)	15,150.	0.			GENERAL SUPPORT
FAIRFIELD JEWISH COMMUNITY GROUP 1200 FAIRFIELD WOODS ROAD FAIRFIELD, CT 06825	06-6007847	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
FAIRMOUNT TEMPLE ANSHE CHESED CONGREGATION - 23737 FAIRMOUNT BOULEVARD - BEACHWOOD, OH 44122	34-0208330	509 (A) (1)	266,740.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, FRIENDS OF FAIRMOUNT, WOMENS COUNCIL
FEDERATION FOR JEWISH PHILANTHROPY OF UPPER FAIRFIELD COUNTY - 4200 PARK AVENUE, SUITE 300 - BRIDGEPORT, CT 06604	06-0994563	509 (A) (1)	15,000.	0.			GENERAL SUPPORT
FILMMAKERS COLLABORATIVE, INC. 6 EASTMAN PLACE, SUITE 202 MELROSE, MA 02176	22-2778829	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
FIRST TEE OF CLEVELAND 3841 WASHINGTON PARK BOULEVARD CLEVELAND, OH 44105	34-1915692	509 (A) (1)	21,100.	0.			GENERAL SUPPORT
FJC - A FOUNDATION OF DONOR ADVISED FUNDS - 225 WEST 39TH STREET, 12TH FLOOR - NEW YORK, NY 10018	13-3848582	509 (A) (1)	65,000.	0.			GENERAL SUPPORT

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FLORENCE MELTON ADULT MINI-SCHOOL CORPORATION - 520 8TH AVENUE, 4TH FLOOR - NEW YORK, NY 10018	01-0725179	509 (A) (1)	6,000.	0.			ANNUAL FUND
FRIENDS OF BREAKTHROUGH SCHOOLS 3615 SUPERIOR AVE. E. BLDG 44, SUIT CLEVELAND, OH 44114	20-4948838	509 (A) (1)	81,375.	0.			GENERAL SUPPORT, COMMUNITY PARTNER SPONSOR
FRIENDS OF HORSESHOE LAKE PO BOX 201252 SHAKER HEIGHTS, OH 44120	87-3535169	509 (A) (2)	45,200.	0.			GENERAL SUPPORT
FRIENDS OF THE CONCORD FREE PUBLIC LIBRARY INC. - PO BOX 644 - CONCORD, MA 01742	04-2633280	509 (A) (1)	15,000.	0.			GENERAL SUPPORT
FRIENDSHIP CIRCLE OF CLEVELAND, INC. - 27900 GATES MILLS BOULEVARD - PEPPER PIKE, OH 44124	20-8848426	509 (A) (1)	217,558.	0.			GENERAL SUPPORT, ANNUAL FUND, PROGRAM SUPPORT, WALKATHON
FRISCH SCHOOL 120 WEST CENTURY ROAD PARAMUS, NJ 07652	22-1937461	509 (A) (1)	7,000.	0.			GENERAL SUPPORT
FRONT EXHIBITION COMPANY 2900 DETROIT AVE., FLOOR 3 CLEVELAND, OH 44113	81-2956023	509 (A) (1)	28,200.	0.			GENERAL SUPPORT
GARDENS JEWISH EXPERIENCE 180 BENT TREE DRIVE PALM BEACH GARDENS, FL 33418	35-2417359	509 (A) (1)	9,000.	0.			GENERAL SUPPORT
GATHERING PLACE ARNOLD & SYDELL MILLER FAMILY CAMPUS 23300 COMMERCE PARK - BEACHWOOD, OH 441	34-1879035	509 (A) (1)	43,485.	0.			GENERAL SUPPORT, ANNUAL FUND, FAMILY AND FRIENDS, RACE FOR THE PLACE

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GEAUGA COUNTY HUMANE SOCIETY P.O. BOX 116 NOVELTY, OH 44072	23-7358431	509 (A) (1)	15,700.	0.			GENERAL SUPPORT, FERAL CAT PROGRAM
GIVAT HAVIVA EDUCATIONAL FOUNDATION - 500 7TH AVENUE, 8TH FLOOR - NEW YORK, NY 10018	13-2584337	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
GLOBAL CLEVELAND 1422 EUCLID AVE., #1652 CLEVELAND, OH 44115	27-5245539	509 (A) (1)	141,600.	0.			GENERAL SUPPORT, REFUGEE RESETTLEMENT FUND
GOUCHER COLLEGE 1021 DULANEY VALLEY ROAD BALTIMORE, MD 21204	52-0591613	509 (A) (1)	20,100.	0.			ANNUAL FUND
GREATER CLEVELAND CONGREGATIONS, INC. - 6114 FRANCIS AVE. - CLEVELAND, OH 44127	27-5236392	509 (A) (1)	12,260.	0.			GENERAL SUPPORT, COMMUNITY ORGANIZATION PROGRAM
GREATER CLEVELAND FOOD BANK, INC. 13815 COIT ROAD CLEVELAND, OH 44110	34-1292848	509 (A) (1)	572,744.	0.			GENERAL SUPPORT, ANNUAL FUND, FRESH PRODUCE CAMPAIGN
GREEN ROAD SYNAGOGUE 2437 GREEN ROAD CLEVELAND, OH 44122	34-1114908	509 (A) (1)	252,175.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT, BUILDING CAMPAIGN, NER TAMID, JEWISH GENETIC
GROSS SCHECHTER DAY SCHOOL 27601 FAIRMOUNT BOULEVARD PEPPER PIKE, OH 44124	34-1283907	509 (A) (1)	824,273.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, TUITION ASSISTANCE, LIFE & LEGACY GRANT, TUITION REDUCTION
HANNA PERKINS SCHOOL 19910 MALVERN ROAD SHAKER HTS., OH 44122	34-1269765	509 (A) (1)	15,750.	0.			GENERAL SUPPORT, ANNUAL FUND

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HATHAWAY BROWN SCHOOL 19600 NORTH PARK BOULEVARD SHAKER HEIGHTS, OH 44122	34-0714426	509 (A) (1)	302,500.	0.			GENERAL SUPPORT, ENDOWMENT SUPPORT, TUITION ASSISTANCE
HAWKEN SCHOOL P.O. BOX 8002 GATES MILLS, OH 44040	34-0714427	509 (A) (1)	28,750.	0.			GENERAL SUPPORT, ANNUAL FUND, TUITION ASSISTANCE
HEBREW ACADEMY OF CLEVELAND 1860 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-0714428	509 (A) (1)	3,422,856.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, CAPITAL CAMPAIGN, LIFE & LEGACY GRANT, TUITION REDUCTION
HEBRON FUND, INC. 1760 OCEAN AVENUE BROOKLYN, NY 11230	11-2623719	509 (A) (1)	5,360.	0.			GENERAL SUPPORT
HFLA OF NORTHEAST OHIO 23300 CHAGRIN BOULEVARD, SUITE 204 BEACHWOOD, OH 44122	34-0281800	509 (A) (1)	8,725.	0.			GENERAL SUPPORT
HIAS, INC. 1300 SPRING STREET, SUITE 500 SILVER SPRING, MD 20910	13-5633307	509 (A) (1)	13,430.	0.			GENERAL SUPPORT, EMERGENCY RELIEF
HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE - BEERMAN JEWISH STUDENT CENTER 11 EAST WALNUT STREET - OXFORD, OH 45056	31-6068732	509 (A) (1)	77,360.	0.			GENERAL SUPPORT, HILLEL
HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE - COHN JEWISH STUDENT CENTER 613 EAST SUMMIT STREET - KENT, OH 44240	34-6557290	509 (A) (1)	294,621.	0.			GENERAL SUPPORT, HILLEL, MENTAL HEALTH AND WELLNESS, LIFE & LEGACY GRANT, ISRAEL @75
HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE - 21 MILL STREET - ATHENS, OH 45701	52-1758797	509 (A) (1)	77,160.	0.			GENERAL SUPPORT

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HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE - NATIONAL HEADQUARTERS 800 EIGHTH STREET N.W. - WASHINGTON, DC 20001	52-1844823	509 (A) (1)	128,830.	0.			GENERAL SUPPORT, ANNUAL FUND, HILLEL
HIRAM HOUSE 33775 HIRAM TRAIL CHAGRIN FALLS, OH 44022	34-0714352	509 (A) (1)	30,200.	0.			GENERAL SUPPORT, LOWER CAMP AMPHITHEATER AND DEVELOPMENT
HOLDEN ARBORETUM 9500 SPERRY ROAD KIRTLAND, OH 44094	34-0750346	509 (A) (1)	5,600.	0.			GENERAL SUPPORT, ANNUAL FUND
HOPEWELL INN 147 BELL STREET, SUITE 303 CHAGRIN FALLS, OH 44022	34-1739967	509 (A) (2)	5,600.	0.			GENERAL SUPPORT, ANNUAL FUND
HOSPICE OF THE WESTERN RESERVE, INC. - 17876 SAINT CLAIR AVENUE - CLEVELAND, OH 44110	34-1256377	509 (A) (1)	15,450.	0.			GENERAL SUPPORT, ANNUAL FUND
HUNGER NETWORK OF GREATER CLEVELAND - 4415 EUCLID AVE., SUITE 110 - CLEVELAND, OH 44103	34-1810545	509 (A) (1)	8,400.	0.			GENERAL SUPPORT, FOOD RESCUE PROGRAM
ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI - ONE GUSTAVE L. LEVY PL., BOX 1049 - NEW YORK, NY 10029	13-6171197	509 (A) (1)	30,000.	0.			GENERAL SUPPORT
IDEASTREAM PO BOX 974141 CLEVELAND, OH 44197	34-1943865	509 (A) (1)	82,290.	0.			GENERAL SUPPORT, ANNUAL FUND
IMADI INC. 1299 LAMBERTON ROAD, UNIT 205 SILVER SPRINGS, MD 20902	87-3610406	509 (A) (1)	10,000.	0.			GENERAL SUPPORT

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IMPACTISRAEL, INC. 200 HIGHLAND AVENUE, SUITE 301 NEEDHAM, MA 02494	22-3090463	509 (A) (1)	11,500.	0.			GENERAL SUPPORT, ANNUAL FUND
INDEPENDENT MONTEFIORE SHELTER HOME - 29125 CHAGRIN BLVD. - PEPPER PIKE, OH 44122	34-0845389	509 (A) (1)	12,980.	0.			GENERAL SUPPORT, ANNUAL FUND, SUPPORT OF HEBREW SHELTER HOME, TRANSITIONAL HOUSING
INDIANA UNIVERSITY FOUNDATION ADMINISTRATIVE OFFICES P.O. BOX 500 BLOOMINGTON, IL 47402	35-6018940	509 (A) (1)	11,000.	0.			GENERAL SUPPORT
INMOTION 23905 MERCANTILE ROAD BEACHWOOD, OH 44122	46-4102770	509 (A) (1)	61,800.	0.			GENERAL SUPPORT, ANNUAL FUND, CAPITAL CAMPAIGN, BUILDING FOR OUR FUTURE
INTERLOCHEN CENTER FOR THE ARTS P.O. BOX 199 INTERLOCHEN, MI 49643	38-1689022	509 (A) (1)	25,300.	0.			SCHOLARSHIP PROGRAM, GENERAL SUPPORT, TUITION ASSISTANCE
ISRAEL 21C 44 MONTGOMERY ST., SUITE 3700 SAN FRANCISCO, CA 94104	77-0571579	509 (A) (1)	8,000.	0.			GENERAL SUPPORT
ISRAEL CENTER FOR EXCELLENCE THROUGH EDUCATION - 16057 SYD CREEK DRIVE - HOMER GLEN, IL 60491	27-3032809	509 (A) (1)	15,000.	0.			ANNUAL FUND
IYUN HAPARSHA INC. 5314 16TH AVENUE #239 BROOKLYN, NY 11204	83-2983001	509 (A) (1)	25,000.	0.			GENERAL SUPPORT
J STREET EDUCATION FUND, INC. PO BOX 66073 WASHINGTON, DC 20035	20-2777557	509 (A) (1)	13,700.	0.			GENERAL SUPPORT

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JEWISH AGENCY FOR ISRAEL - NORTH AMERICAN COUNCIL - 633 THIRD AVE, 21ST FLOOR - NEW YORK, NY 10017	23-0053483	509 (A) (1)	193,199.	0.			GENERAL SUPPORT, ANNUAL FUND, SUMMER CAMP
JEWISH COMMUNITY CENTER OF HARRISON INC. - 130 UNION AVENUE - HARRISON, NY 10528	13-1948445	509 (A) (1)	7,175.	0.			GENERAL SUPPORT, CHOIR FUND
JEWISH COMMUNITY CENTERS ASSOCIATION OF NORTH AMERICA - 529 EIGHTH AVENUE, 4TH FLOOR - NEW YORK, NY 10018	13-5599486	509 (A) (1)	115,500.	0.			GENERAL SUPPORT
JEWISH EDUCATION CENTER OF CLEVELAND - 2030 SOUTH TAYLOR ROAD - CLEVELAND HEIGHTS, OH 44118	34-0714554	509 (A) (2)	6,304,843.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, COVID GRANT, JEWISH IDENTITY AND TRAVEL, HEBREW
JEWISH EDUCATION CENTER OF SOUTH FLORIDA - 264 NW SPANISH RIVER BLVD. - BOCA RATON, FL 33431	20-3432271	509 (A) (1)	10,417.	0.			GENERAL SUPPORT
JEWISH FAMILY EXPERIENCE 2200 SOUTH GREEN ROAD UNIVERSITY HEIGHTS, OH 44121	26-0839035	509 (A) (1)	160,610.	0.			GENERAL SUPPORT, ANNUAL FUND, BUILDING CAMPAIGN, CAPITAL CAMPAIGN
JEWISH FAMILY SERVICE ASSOCIATION OF CLEVELAND, OHIO - 29125 CHAGRIN BLVD. - CLEVELAND, OH 44122	34-0714441	509 (A) (1)	4,759,882.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, SCHOLARSHIP PROGRAM, FELLOWSHIP PROGRAM,
JEWISH FEDERATION OF GREATER NAPLES, INC. - 4720 PINE RIDGE RD. - NAPLES, FL 34119	59-2151725	509 (A) (1)	5,250.	0.			GENERAL SUPPORT, ANNUAL FUND, EMERGENCY RELIEF
JEWISH FEDERATION OF GREATER WASHINGTON - 6101 EXECUTIVE BLVD., SUITE 100 - NORTH BETHESDA, MD 20852	53-0212445	509 (A) (1)	5,500.	0.			JEWISH UNITED ENDOWMENT FUND, AVI WEST ENDOWMENT, ANNUAL FUND

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JEWISH FEDERATION OF PALM BEACH COUNTY, INC. - 1 HARVARD CIRCLE, SUITE 100 - WEST PALM BEACH, FL 33409	59-0948696	509 (A) (1)	64,000.	0.			GENERAL SUPPORT
JEWISH FEDERATIONS OF NORTH AMERICA, INC. - 25 BROADWAY, STE. 1700 - NEW YORK, NY 10004	13-1624240	509 (A) (1)	16,362,762.	0.			GENERAL SUPPORT, EMERGENCY RELIEF, RECOMMENDATION: OHR CHAYA, KVUTZAT REUT
JEWISH FUNDERS NETWORK 150 WEST 30TH STREET, SUITE 900 NEW YORK, NY 10001	23-2742482	509 (A) (1)	51,000.	0.			ANNUAL FUND, SUPPORT OF INTERNATIONAL CONFERENCE 2023
JEWISH HOME FOR THE ELDERLY OF FAIRFIELD COUNTY INCORPORATED - 4200 PARK AVE. - BRIDGEPORT, CT 06604	06-0846991	509 (A) (2)	5,250.	0.			GENERAL SUPPORT
JEWISH LEARNING CONNECTION WAXMAN TORAH CENTER 2195 SOUTH GREEN ROAD - UNIVERSITY HEIGHTS, OH 44121	34-1552628	509 (A) (2)	21,328.	0.			GENERAL SUPPORT, ANNUAL FUND
JEWISH NATIONAL FUND -KEREN KAYEMETH LEISRAEL-, INC. - 78 RANDALL AVENUE - ROCKVILLE CENTRE, NY 11570	13-1659627	509 (A) (1)	367,559.	14,000.	FMV	ISRAEL BOND	GENERAL SUPPORT, ANNUAL FUND, FIRE ENGINE
JEWISHCOLORADO 300 S. DAHLIA STREET DENVER, CO 80246	01-0831698	509 (A) (1)	26,800.	0.			PJ LIBRARY ENDOWMENT FUND
JOSEPH AND FLORENCE MANDEL JEWISH DAY SCHOOL - 26500 SHAKER BOULEVARD - BEACHWOOD, OH 44122	34-1043767	509 (A) (1)	839,848.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, ANNUAL FUND, BUILDING CAMPAIGN, CAPITAL CAMPAIGN, LIFE &
JTA-MJL NEW CORP. 520 EIGHTH AVENUE, 4TH FLOOR NEW YORK, NY 10018	13-0887610	509 (A) (1)	45,000.	0.			GENERAL SUPPORT

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KARAMU HOUSE, INC. 2355 EAST 89TH STREET CLEVELAND, OH 44106	34-0714448	509 (A) (1)	5,750.	0.			GENERAL SUPPORT, ANNUAL FUND
KASHI CHURCH FOUNDATION INC. 11155 ROSELAND ROAD #10 SEBASTIAN, FL 32958	59-1850384	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
KEREN MENACHEM 3730 SHANNON ROAD CLEVELAND, OH 44118	88-3154971	509 (A) (1)	32,100.	0.			GENERAL SUPPORT
KEREN YEHOSHUA V YISROEL INC. 125 CAREY STREET LAKEWOOD, NJ 08701	22-3209160	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
KOL HALEV, INC. 2245 WARRENSVILLE CENTER ROAD, SUITE 215 - UNIVERSITY HEIGHTS, OH 44118	34-1817758	509 (A) (1)	25,725.	0.			GENERAL SUPPORT
KOL ISRAEL FOUNDATION, INC. 27501 FAIRMOUNT BLVD. CLEVELAND, OH 44124	34-1439802	509 (A) (2)	23,460.	0.			GENERAL SUPPORT, HOLOCAUST EDUCATION PROGRAM
KOLLEL AVREICHIM 2451 CLAVER RD. UNIVERSITY HTS., OH 44118	46-1812644	509 (A) (1)	439,382.	0.			GENERAL SUPPORT
KOLLEL BNEI YESHIVAS 2402 AVENUE P BROOKLYN, NY 11229	11-3014287	509 (A) (1)	105,000.	0.			GENERAL SUPPORT
KOLLEL BOKER BEACHWOOD INC. 2565 DEBORAH DRIVE BEACHWOOD, OH 44122	45-3850914	509 (A) (1)	56,000.	0.			GENERAL SUPPORT

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KOLLEL INTERNATIONAL INC. 294 COLES WAY LAKEWOOD, NJ 08701	22-3511752	509 (A) (1)	30,000.	0.			GENERAL SUPPORT
KOLLEL OF YOUNG ISRAEL 2463 SOUTH GREEN ROAD BEACHWOOD, OH 44122	47-3539515	509 (A) (1)	102,762.	0.			GENERAL SUPPORT
KOLLEL SHABBOS KODESH 1351 EAST 10TH STREET BROOKLYN, NY 11230	43-1979234	509 (A) (1)	15,000.	0.			GENERAL SUPPORT
KOLLEL TORAH INC. 17 OVERHILL ROAD MONSEY, NJ 10952	81-4125039	509 (A) (1)	18,000.	0.			GENERAL SUPPORT
KOLLEL YCM 2573 LARCHMONT ROAD BEACHWOOD, OH 44122	47-5635505	509 (A) (1)	153,844.	0.			GENERAL SUPPORT, ANNUAL FUND
KULANU, INC. 82 NASSAU STREET, #443 NEW YORK, NY 10038	52-1919094	509 (A) (1)	10,108.	0.			GENERAL SUPPORT
L.A.N.D. STUDIO INC. 2519 DETROIT AVE., SUITE 100 CLEVELAND, OH 44113	34-1212421	509 (A) (1)	7,200.	0.			GENERAL SUPPORT, ANNUAL FUND
LAKE ERIE COUNCIL, BOY SCOUTS OF AMERICA - PO BOX 93388 - CLEVELAND, OH 44101	34-0714322	509 (A) (1)	15,990.	0.			GENERAL SUPPORT, ANNUAL FUND
LAURA & ALVIN SIEGAL COLLEGE OF JUDAIC STUDIES EDUCATIONAL FOUNDATION - 25701 SCIENCE PARK DRIVE - CLEVELAND, OH 44122	34-0946903	509 (A) (3)	175,374.	0.			GENERAL SUPPORT

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LAUREL SCHOOL ONE LYMAN CIRCLE SHAKER HEIGHTS, OH 44122	34-0714451	509 (A) (1)	19,250.	0.			GENERAL SUPPORT, LAUREL FUND
LEGAL AID SOCIETY OF CLEVELAND 1223 WEST 6TH STREET CLEVELAND, OH 44113	34-0866026	509 (A) (1)	27,000.	0.			GENERAL SUPPORT, CAMPAIGN FOR LEGAL AID
LEONARD AND SUSAN FUCHS MIZRACHI SCHOOL - 26600 SHAKER BOULEVARD - CLEVELAND, OH 44122	34-1400924	509 (A) (1)	840,856.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, ANNUAL FUND, LIFE & LEGACY GRANT, TUITION REDUCTION
LESBIAN GAY BISEXUAL & TRANSGENDER COMMNTY CTR OF GRTR CLEVE - 6705 DETROIT AVENUE - CLEVELAND, OH 44102	34-1190920	509 (A) (2)	7,500.	0.			GENERAL SUPPORT
LIEBER INSTITUTE INC. 855 NORTH WOLFE STREET, THIRD FLOOR JOHNS HOPKINS MEDICAL CAMPUS - BALTIMORE	26-3690883	509 (A) (1)	1,000,000.	0.			GENERAL SUPPORT
LIFEACT 210 BELL STREET CHAGRIN FALLS, OH 44022	34-1724365	509 (A) (1)	12,150.	0.			GENERAL SUPPORT
LIPMAN STEIGER FAMILY FOUNDATION 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122	88-0682344	509 (A) (3)	301,418.	0.			GENERAL SUPPORT
LREI 40 CHARLTON STREET NEW YORK, NY 10014	13-5562268	509 (A) (1)	55,000.	0.			GENERAL SUPPORT, ENDOWMENT SUPPORT
MACHON MAGGID HARAKIAH INC. 638 OAKLAND AVE. CEDARHURST, NY 11516	86-3152384	509 (A) (1)	25,000.	0.			GENERAL SUPPORT

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MAKE A WISH FOUNDATION OF GREATER OHIO KENTUCKY AND INDIANA - CORPORATE OFFICE 2545 FARMERS DRIVE, SUITE 300 - COLUMBUS, OH	34-1471131	509 (A) (2)	9,774.	0.			GENERAL SUPPORT
MALTZ MUSEUM OF JEWISH HERITAGE 2929 RICHMOND ROAD BEACHWOOD, OH 44122	04-3684531	509 (A) (1)	313,554.	5,000.	FMV	ISRAEL BOND	ANNUAL ALLOCATION, GENERAL SUPPORT, ANNUAL FUND, SUPPORT OF HERITAGE AWARD, EXHIBITION
MANDEL JEWISH COMMUNITY CENTER OF CLEVELAND - 26001 SOUTH WOODLAND ROAD - BEACHWOOD, OH 44122	34-0714439	509 (A) (2)	4,123,440.	0.			ANNUAL ALLOCATION, MANDEL JCC HEALTH AND WELLNESS FUND, GENERAL SUPPORT, COMMUNITY ARTS
MANUFACTURING ADVOCACY & GROWTH NETWORK INC. - 1800 EAST 63RD STREET - CLEVELAND, OH 44103	34-1455043	509 (A) (1)	40,000.	0.			GENERAL SUPPORT
MARIE SELBY BOTANICAL GARDENS INC. 1534 MOUND STREET SARASOTA, FL 34236	59-1848965	509 (A) (2)	7,500.	0.			GENERAL SUPPORT
MATAN B'SAYSER, INC. 3528 BLANCHE AVENUE CLEVELAND HEIGHTS, OH 44118	34-1577230	509 (A) (1)	138,540.	0.			GENERAL SUPPORT
MAUMEE VALLEY COUNTRY DAY SCHOOL 1715 S. REYNOLDS ROAD TOLEDO, OH 43614	34-4431301	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
MEDWISH INTERNATIONAL 1625 EAST 31ST STREET CLEVELAND, OH 44114	34-1903712	509 (A) (1)	30,550.	0.			GENERAL SUPPORT, ANNUAL FUND, GALA SUPPORT
MENORAH PARK CENTER FOR SENIOR LIVING - 27100 CEDAR ROAD - CLEVELAND, OH 44122	34-0714443	509 (A) (1)	16,843,362.	0.			GENERAL SUPPORT, SUPPORT FOR MENORAH PARK

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MENORAH PARK FOUNDATION 27100 CEDAR ROAD CLEVELAND, OH 44122	34-1778478	509 (A) (1)	277,450.	5,000.	FMV	ISRAEL BOND	GENERAL SUPPORT, ANNUAL FUND, REHABILITATION CENTER, SUPPORT OF SPIRITUAL LIVING
MESIVTA OF CINCINNATI 6446 STOVER AVENUE CINCINNATI, OH 45237	85-2756915	509 (A) (1)	6,000.	0.			GENERAL SUPPORT
MESIVTA OF CLEVELAND 2120 SOUTH GREEN ROAD CLEVELAND, OH 44121	87-1950435	509 (A) (1)	20,000.	0.			GENERAL SUPPORT
MESORAH HERITAGE FOUNDATION 313 REGINA AVENUE RAHWAY, NJ 07065	11-2981112	509 (A) (1)	25,000.	0.			GENERAL SUPPORT
MESOTHELIOMA APPLIED RESEARCH FOUNDATION, INC. - PO BOX 24041 - NEW YORK, NY 10087	75-2816066	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
METROHEALTH FOUNDATION, INC. PO BOX 74107 CLEVELAND, OH 44197	34-6607695	509 (A) (2)	61,400.	0.			GENERAL SUPPORT, GERSON RESOURCE CENTER ENDOWMENT FUND
MIAMI UNIVERSITY FOUNDATION INC. MAIN CAMPUS - PANUSKA DEVELOPMENT CENTER 725 EAST CHESTNUT STREET - OXFORD,	31-6026014	509 (A) (1)	5,900.	0.			GENERAL SUPPORT, SCHOLARSHIP FUND
MICHAEL & ANITA SIEGAL FAMILY FOUNDATION - 25701 SCIENCE PARK DRIVE - CLEVELAND, OH 44122	34-1832962	509 (A) (3)	17,971.	0.			GENERAL SUPPORT
MIDDLE EAST FORUM 1650 MARKET STREET, SUITE 3600 PHILADELPHIA, PA 19103	23-7749796	509 (A) (1)	10,000.	0.			GENERAL SUPPORT

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MIDWEST CAMPERS INC 2437 SOUTH GREEN RD BEACHWOOD, OH 44122	34-0897622	509 (A) (2)	152,700.	0.			GENERAL SUPPORT
MILESTONES AUTISM RESOURCES 4853 GALAXY PARKWAY, SUITE A WARRENSVILLE HEIGHTS, OH 44128	20-0721205	509 (A) (1)	59,080.	0.			GENERAL SUPPORT
MISSION EDGE SAN DIEGO 2820 ROOSEVELT ROAD, SUITE 104 SAN DIEGO, CA 92106	27-2938491	509 (A) (1)	11,750.	0.			GENERAL SUPPORT, PROJECT: OG YOGA
MOBILEMED1 INC. 1999 CIRCLE DRIVE, SUITE B CLEVELAND, OH 44106	26-3858369	509 (A) (1)	23,500.	0.			GENERAL SUPPORT, MEDFEST SUPPORT
MOISHE HOUSE 441 SAXONY ROAD, BARN 2 ENCINITAS, CA 92024	26-2599786	509 (A) (1)	34,498.	0.			GENERAL SUPPORT
MONTESSORI DEVELOPMENT PARTNERSHIPS - 975 EAST BLVD. - CLEVELAND, OH 44108	34-1658439	509 (A) (1)	10,100.	0.			STORM WATER AND PARKING LOT GREEN INITIATIVE
MT. SINAI HEALTH CARE FOUNDATION 10501 EUCLID AVE., 2ND FLOOR CLEVELAND, OH 44106	34-1777878	509 (A) (3)	14,307.	0.			GENERAL SUPPORT
MUSEUM OF CONTEMPORARY ART CLEVELAND - 11400 EUCLID AVE. - CLEVELAND, OH 44106	34-1148828	509 (A) (2)	127,150.	0.			GENERAL SUPPORT, ANNUAL FUND, RESILIENCE FUND
MUSICAL ARTS ASSOCIATION SEVERANCE HALL 11001 EUCLID AVENUE CLEVELAND, OH 44106	34-0714468	509 (A) (1)	235,695.	0.			GENERAL SUPPORT, ANNUAL FUND

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MUSICAL UPCOMING STARS IN THE CLASSICS - 3939 LANDER ROAD - CHAGRIN FALLS, OH 44022	26-1830710	509 (A) (2)	12,600.	0.			GENERAL SUPPORT
NAALEH CLEVELAND INC. 5010 MAYFIELD ROAD, SUITE 306 LYNDHURST, OH 44124	82-2610258	509 (A) (1)	83,904.	0.			GENERAL SUPPORT, ANNUAL FUND
NAGEN PROJECT INC. ONE REGENCY DRIVE PO BOX 30 BLOOMFIELD, CT 06002	85-1370517	509 (A) (1)	25,000.	0.			GENERAL SUPPORT
NATIONAL ALLIANCE FOR RESEARCH ON SCHIZOPHRENIA & DEPRESSION - 747 THIRD AVENUE, 33RD FLOOR - NEW YORK, NY 10017	31-1020010	509 (A) (2)	1,000,000.	0.			GENERAL SUPPORT
NATIONAL COUNCIL OF JEWISH WOMEN INCORPORATED - 2055 L. STREET, NW SUITE 650 - WASHINGTON, DC 20036	13-1641076	509 (A) (1)	10,950.	0.			GENERAL SUPPORT, ANNUAL FUND, COUNCIL JEWISH WOMEN
NATIONAL COUNCIL OF JEWISH WOMEN INCORPORATED - CLEVELAND SECTION 26055 EMERY RD., UNIT L - WARRENSVILLE HEIGHTS, OH 44128	34-0714651	509 (A) (1)	36,030.	0.			GENERAL SUPPORT, ANNUAL FUND
NATIONAL COUNCIL OF YOUNG ISRAEL BUSINESS OFFICES 2463 SOUTH GREEN R BEACHWOOD, OH 44122	34-1634425	509 (A) (1)	22,282.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT
NATIONAL MULTIPLE SCLEROSIS SOCIETY - NATIONAL HEADQUARTERS 733 THIRD AVENUE, 3RD FLOOR - NEW YORK, NY 10017	13-5661935	509 (A) (1)	28,035.	0.			GENERAL SUPPORT, CLEVELAND CHAMPIONS
NATIONAL RAMAH COMMISSION, INC. 3080 BROADWAY NEW YORK, NY 10027	13-6161110	509 (A) (1)	12,900.	0.			CAMP SUPPORT

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**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

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NATIONAL SOCIETY FOR HEBREW DAY SCHOOLS - 620 FOSTER AVE. - BROOKLYN, NY 11230	13-5564128	509 (A) (1)	385,008.	0.			GENERAL SUPPORT
NCH HEALTHCARE SYSTEMS, INC. 350 7TH STREET NORTH NAPLES, FL 34102	59-2314655	509 (A) (1)	7,500.	0.			NCH MEDICAL DIPLOMAT FUND
NEEMAN FOUNDATION USA 867 BOYLSTON STREET 5TH FLOOR, #134 BOSTON, MA 02116	47-3438072	509 (A) (1)	10,000.	0.			SUPPORT FOR ETHIOPIAN STUDENTS AT ARIEL UNIVERSITY
NEGEV FOUNDATION 2121 SOUTH GREEN ROAD, SUITE 210 SOUTH EUCLID, OH 44121	34-1690546	509 (A) (1)	9,002.	0.			GENERAL SUPPORT
NETWORK OF JEWISH HUMAN SERVICES AGENCIES, INC - 50 EISENHOWER DRIVE, SUITE 100 - PARAMUS, NJ 07652	13-2752418	509 (A) (2)	22,736.	0.			GENERAL SUPPORT, POWERNET 2023: MISSION POSSIBLE
NEW ISRAEL FUND PO BOX 70358 PHILADELPHIA, PA 19176	94-2607722	509 (A) (1)	137,750.	0.			GENERAL SUPPORT, ANNUAL FUND
OHEB ZEDEK - CEDAR SINAI SYNAGOGUE 23749 CEDAR ROAD CLEVELAND, OH 44122	34-0859259	509 (A) (1)	12,935.	0.			GENERAL SUPPORT, ANNUAL FUND, SYNAGOGUE SUPPORT
OHIO STATE UNIVERSITY FOUNDATION PO BOX 710811 COLUMBUS, OH 43271	31-1145986	509 (A) (1)	10,350.	0.			GENERAL SUPPORT, ENDOWED SCHOLARSHIP
ONE MIND PO BOX 680 RUTHERFORD, CA 94573	68-0359707	509 (A) (1)	7,500.	0.			ONE MIND MUSIC FESTIVAL FOR BRAIN HEALTH

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OPERATION OPEN CURTAIN - GEMILAS CHESED FOR RUSSIAN JEWS - 200 PARK AVENUE, SUITE 216 - BEACHWOOD, OH 44122	23-7167089	509 (A) (1)	202,600.	0.			GENERAL SUPPORT
ORT AMERICA, INC. 24100 CHAGRIN BLVD., SUITE 300 BEACHWOOD, OH 44122	13-5562424	509 (A) (1)	80,245.	0.			GENERAL SUPPORT, ANNUAL FUND
PALM BEACH JEWISH CENTER INC. 361 SOUTH COUNTY RD. #D PALM BEACH, FL 33480	26-2697228	509 (A) (1)	10,800.	0.			GENERAL SUPPORT
PALM BEACH ORTHODOX SYNAGOGUE INC. 120 NORTH COUNTY ROAD PALM BEACH, FL 33480	65-0478910	509 (A) (1)	69,000.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT
PARK AVENUE SYNAGOGUE 50 EAST 87TH STREET NEW YORK, NY 10128	13-1659707	509 (A) (1)	22,150.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT
PARK SYNAGOGUE 27500 SHAKER BOULEVARD PEPPER PIKE, OH 44124	34-0714533	509 (A) (1)	917,078.	5,000.	FMV	ISRAEL BOND	GENERAL SUPPORT, SYNAGOGUE SUPPORT, EMERGENCY RELIEF, BUILDING CAMPAIGN,
PARTNERS IN HEALTH A NON-PROFIT CORPORATION - PO BOX 996 - FREDERICK, MD 21705	04-3567502	509 (A) (1)	6,700.	0.			GENERAL SUPPORT
PARTNERS IN TORAH OF CLEVELAND, INC. - 14455 EAST CARROLL BLVD. - UNIVERSITY HTS., OH 44118	47-1209575	509 (A) (1)	17,260.	0.			GENERAL SUPPORT, ANNUAL FUND
PAWSITIVITY SERVICE DOGS 197 GRIGGS STREET N ST. PAUL, MN 55104	47-1446634	509 (A) (1)	110,000.	0.			DIRECT SUPPORT TO ACQUIRE AND TRAIN SERVICE DOGS

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PEDIATRIC AND FAMILY MEDICAL CENTER - 1530 SOUTH OLIVE STREET - LOS ANGELES, CA 90015	95-1690966	509 (A) (1)	5,550.	0.			GENERAL SUPPORT
PEF ISRAEL ENDOWMENT FUNDS, INC. 630 THIRD AVENUE, 15TH FLOOR NEW YORK, NY 10017	13-6104086	509 (A) (1)	5,200.	0.			CHOCHMAT NASHIM
PENIMI INC. 1266 56TH STREET BROOKLYN, NY 11219	81-1789981	509 (A) (1)	53,000.	0.			GENERAL SUPPORT
PIANO INTERNATIONAL ASSOCIATION OF NORTHERN O - 20600 CHAGRIN BLVD., STE 610 - SHAKER HEIGHTS, OH 44122	34-1774615	509 (A) (1)	34,000.	0.			GENERAL SUPPORT
PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. - 123 WILLIAM STREET, 10TH FLOOR - NEW YORK, NY 10038	13-1644147	509 (A) (1)	6,650.	0.			GENERAL SUPPORT
PLANNED PARENTHOOD OF GREATER OHIO 206 EAST STATE STREET COLUMBUS, OH 43215	34-1015976	509 (A) (1)	32,405.	0.			GENERAL SUPPORT, ANNUAL FUND
PLAYHOUSE SQUARE FOUNDATION 1501 EUCLID AVENUE, SUITE 200 CLEVELAND, OH 44115	23-7304942	509 (A) (1)	90,050.	0.			GENERAL SUPPORT, ANNUAL FUND
PM FOUNDATION, INC. 4909 LORAIN AVENUE CLEVELAND, OH 44102	34-6608706	509 (A) (1)	21,250.	0.			GENERAL SUPPORT, ANNUAL FUND
PRESIDENT AND FELLOWS OF HARVARD COLLEGE - PO BOX 419209 - CAMBRIDGE, MA 02241	04-2103580	509 (A) (1)	10,730.	0.			BUSINESS SCHOOL, DENTAL MED DEPT, RADCLIFFEE INSTITUTE, FRIENDS OF HARVARD, GENERAL SUPPORT,

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PRETERM CLEVELAND, INC. 12000 SHAKER BOULEVARD CLEVELAND, OH 44120	23-7314836	509 (A) (2)	6,100.	0.			GENERAL SUPPORT
PROVIDENCE HOUSE, INC. 2050 W. 32ND ST. CLEVELAND, OH 44113	34-1336325	509 (A) (1)	7,400.	0.			GENERAL SUPPORT
PSYCHOTHERAPY ACTION NETWORK 645 N. MICHIGAN AVENUE, #803 CHICAGO, IL 60611	82-4724252	509 (A) (1)	11,000.	0.			GENERAL SUPPORT
RABBINICAL COLLEGE OF TELSHE, INC. 28400 EUCLID AVENUE WICKLIFFE, OH 44092	34-0801310	509 (A) (1)	247,883.	0.			GENERAL SUPPORT, ANNUAL FUND
RABBINICAL SEMINARY NETZACH ISRAEL 125 LIBERTY DRIVE LAKEWOOD, NJ 08701	11-6039894	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
RAINEY INSTITUTE 1705 EAST 55TH STREET CLEVELAND, OH 44103	34-6555952	509 (A) (1)	7,550.	0.			PIVOT CENTER PROGRAMMING, GENERAL SUPPORT, ANNUAL FUND
RATNER SCHOOLS 27575 SHAKER BOULEVARD PEPPER PIKE, OH 44124	34-1367106	509 (A) (1)	11,500.	0.			GENERAL SUPPORT
RECONSTRUCTIONIST RABBINICAL COLLEGE - 1299 CHURCH ROAD - WYNCOTE, PA 19095	23-1710675	509 (A) (1)	5,100.	0.			GENERAL SUPPORT
REGENTS OF THE UNIVERSITY OF MICHIGAN - OFFICE OF DEVELOPMENT 3003 SOUTH STATE STREET, SUITE 9000 - ANN ARBOR, MI 48109	38-6006309	509 (A) (1)	9,200.	0.			ATHLETES CONNECTED PROGRAM FUND, GENERAL SUPPORT, STUDENT SUPPORT

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REPAIR THE WORLD DEVELOPMENT DEPT. 25 BROADWAY, 17TH NEW YORK, NY 10004	36-4524686	509 (A) (1)	96,628.	0.			GENERAL SUPPORT
ROCK AND ROLL HALL OF FAME AND MUSEUM, INC. - DEVELOPMENT DEPARTMENT 1100 ROCK AND ROLL BOULEVARD - CLEVELAND, OH 44114	34-1520995	509 (A) (1)	95,190.	0.			GENERAL SUPPORT, CAPITAL CAMPAIGN, ANNUAL FUND
RONALD MCDONALD HOUSE CHARITIES OF NORTHEAST OHIO, INC. - 10415 EUCLID AVENUE - CLEVELAND, OH 44106	34-1269123	509 (A) (1)	15,350.	0.			GENERAL SUPPORT, ANNUAL FUND
RUTH & NORMAN RALES JEWISH FAMILY SERVICES, INC. - 21300 RUTH & BARON COLEMAN BLVD. - BOCA RATON, FL 33428	65-1115689	509 (A) (1)	16,000.	0.			GENERAL FUND, CALL TO THE HEART CAMPAIGN
SALVATION ARMY CLEVELAND CHAPTER 2507 EAST 22ND ST CLEVELAND, OH 44115	13-5562351	509 (A) (1)	7,500.	0.			GENERAL SUPPORT, ANNUAL FUND
SECURE COMMUNITY NETWORK, INC. PO BOX 10303 CHICAGO, IL 60610	20-1437733	509 (A) (1)	300,000.	0.			GENERAL SUPPORT
SEGULA C/O JEWISH EDUCATION CENTER OF CLEVELAND 2030 SOUTH TAYLOR ROAD - CLEVELAND,	34-1832419	509 (A) (1)	23,560.	0.			GENERAL SUPPORT
SEMACH SEDEK RIAS 2004 SOUTH GREEN ROAD SOUTH EUCLID, OH 44121	34-1754767	509 (A) (1)	26,192.	0.			GENERAL SUPPORT
SHAKER SCHOOLS FOUNDATION 15600 PARKLAND DRIVE SHAKER HEIGHTS, OH 44120	34-1351470	509 (A) (1)	7,450.	0.			GENERAL SUPPORT

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SHOES AND CLOTHES FOR KIDS, INC. PO BOX 93785 CLEVELAND, OH 44101	34-1554285	509 (A) (1)	40,200.	0.			GENERAL SUPPORT, ANNUAL FUND
SIMCHAS AYALA INC. 3684 BENDEMEER ROAD CLEVELAND HEIGHTS, OH 44118	47-5313421	509 (A) (1)	12,000.	0.			GENERAL SUPPORT
SIMCHAS YOSPA INC. II 3618 SHANNON ROAD CLEVELAND HTS., OH 44118	82-4070183	509 (A) (1)	8,850.	0.			GENERAL SUPPORT
SOUTHERN CALIFORNIA INSTITUTE OF ARCHITECTURE - 960 EAST 3RD STREET - LOS ANGELES, CA 90013	95-2789388	509 (A) (1)	25,000.	0.			GENERAL SUPPORT
SOUTHERN POVERTY LAW CENTER, INC. 400 WASHINGTON AVENUE MONTGOMERY, AL 36104	63-0598743	509 (A) (1)	5,344.	0.			GENERAL SUPPORT
SPECIAL CHILDREN CENTER 1400 PROSPECT STREET LAKEWOOD, NJ 08701	22-3800123	509 (A) (1)	50,000.	0.			GENERAL SUPPORT
ST. BALDRICKS FOUNDATION 1333 SOUTH MAYFLOWER AVENUE, SUITE MONROVIA, CA 91016	20-1173824	509 (A) (1)	30,000.	0.			GENERAL SUPPORT
ST. JUDE CHILDRENS RESEARCH HOSPITAL - 501 ST. JUDE PLACE - MEMPHIS, TN 38105	62-0646012	509 (A) (1)	7,200.	0.			GENERAL SUPPORT
STELLA MARIS INC. 1320 WASHINGTON AVENUE CLEVELAND, OH 44113	34-0896181	509 (A) (1)	11,750.	0.			GENERAL SUPPORT

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STEPHEN SILLER TUNNEL TO TOWERS FOUNDATION - 2361 HYLAN BLVD. - STATEN ISLAND, NY 10306	02-0554654	509 (A) (1)	5,760.	0.			GENERAL SUPPORT, ANNUAL FUND
SUBURBAN TEMPLE - KOL AMI 22401 CHAGRIN BOULEVARD BEACHWOOD, OH 44122	34-0760596	509 (A) (1)	47,324.	0.			GENERAL SUPPORT, ANNUAL FUND, SYNAGOGUE SUPPORT
TALMUDIC RESEARCH CENTER OF NORTHERN NEW JERSEY - 35 ASCENSION STREET - PASSAIC, NJ 07055	22-2041389	509 (A) (1)	21,200.	0.			GENERAL SUPPORT
TALMUDICAL YESHIVA OF PHILADELPHIA 6063 DREXEL ROAD PHILADELPHIA, PA 19131	23-1476335	509 (A) (1)	25,000.	0.			GENERAL SUPPORT
TAMID GROUP 625 KENMOOR AVE SE, SUITE 350 #4505 GRAND RAPIDS, MI 49546	27-0546893	509 (A) (1)	20,000.	0.			SUMMER FELLOWSHIP PROGRAM
TEACH FOR AMERICA, INC. APPALACHIA AND OHIO REGION PO BOX 7 CHICAGO, IL 60674	13-3541913	509 (A) (1)	7,000.	0.			GENERAL SUPPORT
TEMECH, INC. 45 BROADWAY 25TH FL. NEW YORK, NY 10006	45-1285521	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
TEMPLE BETH AM 1039 SOUTH LACIENEGA BLVD. LOS ANGELES, CA 90035	95-1656370	509 (A) (1)	11,220.	0.			SYNAGOGUE SUPPORT
TEMPLE BETH SHALOM 670 HIGHLAND AVE. NEEDHAM, MA 02494	04-6006558	509 (A) (1)	7,325.	0.			SYNAGOGUE SUPPORT

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TEMPLE BETH TIKVAH 9955 COLEMAN RD. ROSWELL, GA 30075	58-1754983	509 (A) (1)	5,012.	0.			GENERAL SUPPORT, SYNAGOGUE SUPPORT
TEMPLE EMANU EL 4545 BRAINARD ROAD ORANGE VILLAGE, OH 44022	34-0806503	509 (A) (1)	20,465.	0.			GENERAL SUPPORT
TEMPLE SPECIAL FUNDS RESTRICTED 26000 SHAKER BOULEVARD BEACHWOOD, OH 44122	34-0714713	509 (A) (1)	171,057.	0.			GENERAL SUPPORT, ANNUAL FUND, SYNAGOGUE SUPPORT, SECURITY
THE HARRY RATNER HUMAN SERVICES FUND - 25701 SCIENCE PARK DRIVE - CLEVELAND, OH 44122	34-1360076	509 (A) (3)	24,000.	0.			GENERAL SUPPORT
THE TURN ONE GOLFFVIEW LANE NORTH OLMS TED, OH 44070	34-6519665	509 (A) (2)	6,200.	0.			GENERAL SUPPORT
TORAH HIGH OF CLEVELAND 25400 FAIRMOUNT BLVD. BEACHWOOD, OH 44122	47-1477057	509 (A) (1)	127,496.	0.			GENERAL SUPPORT, CAPITAL CAMPAIGN
TORAH LIFE INSTITUTE OF CLEVELAND 1861 SOUTH TAYLOR ROAD CLEVELAND HEIGHTS, OH 44118	34-1837292	509 (A) (1)	141,554.	0.			GENERAL SUPPORT
TOV VCHES ED FOUNDATION INC. PO BOX 855 MONSEY, NY 10952	27-3994158	509 (A) (1)	193,940.	0.			GENERAL SUPPORT
TREE OF KNOWLEDGE LEARNING ACADEMY INC. - 4000 ALTON ROAD - MIAMI, FL 33141	11-3817437	509 (A) (1)	10,000.	0.			GENERAL SUPPORT

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TRUE FAST OUTREACH MINISTRIES 638 SIXTH ST. WEST PALM BEACH, FL 33401	30-0194610	509 (A) (1)	11,000.	0.			GENERAL SUPPORT
TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA - OFFICE OF THE TREASURER PO BOX 71332 - PHILADELPHIA, PA 19176	23-1352685	509 (A) (1)	22,768.	0.			GENERAL SUPPORT, SCHOLARSHIP FUND
TZO HAR HALEV INC 5314 16TH AVENUE, SUITE 317 BROOKLYN, NY 11204	83-1291255	509 (A) (1)	10,000.	0.			GENERAL SUPPORT
UC SAN DIEGO FOUNDATION 9500 GILMAN DRIVE, MAIL CODE 0940 LA JOLLA, CA 92093	95-2872494	509 (A) (1)	6,000.	0.			GENERAL SUPPORT
UNION FOR REFORM JUDAISM NATIONAL HEADQUARTERS 633 THIRD AVENUE, FLOOR 7 - NEW YORK, NY 10017	13-1663143	509 (A) (1)	14,770.	0.			GOLDMAN UNION CAMP INSTITUTE, GENERAL SUPPORT
UNION OF ORTHODOX JEWISH CONGREGATIONS OF AMERICA - 40 RECTOR ST., 4TH FLOOR - NEW YORK, NY 10006	13-5623717	509 (A) (1)	20,308.	0.			GENERAL SUPPORT
UNITED JEWISH APPEAL FEDERATION OF JEWISH PHILANTHROPIES NY - 130 EAST 59TH STREET - NEW YORK, NY 10022	51-0172429	509 (A) (1)	7,080.	0.			GENERAL SUPPORT
UNITED JEWISH CEMETERIES 2749 MAYFIELD ROAD CLEVELAND HEIGHTS, OH 44106	34-0714718	509 (A) (3)	7,205.	0.			GENERAL SUPPORT, ANNUAL FUND, WEIL WISE MAUSOLEUM
UNITED STATES HOLOCAUST MEMORIAL COUNCIL - 100 RAOUL WALLENBERG PLACE S.W. - WASHINGTON, DC 20024	52-1309391	509 (A) (1)	57,919.	0.			GENERAL SUPPORT, ANNUAL FUND, WINGS OF MEMORY SOCIETY

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UNITED WAY OF GREATER CLEVELAND 1331 EUCLID AVENUE CLEVELAND, OH 44115	34-6516654	509 (A) (1)	93,720.	0.			GENERAL SUPPORT, ANNUAL FUND
UNIVERSITY CIRCLE INCORPORATED 10831 MAGNOLIA DRIVE CLEVELAND, OH 44106	34-0823464	509 (A) (2)	28,100.	0.			GENERAL SUPPORT, ANNUAL FUND
UNIVERSITY HOSPITALS HEALTH SYSTEMS INC. - INSTITUTIONAL RELATIONS & DEVELOPMENT PO BOX 94554 - CLEVELAND, OH 44101	34-0714775	509 (A) (1)	1,022,257.	0.			SEXUAL ASSAULT PROGRAM, SCHOLAR PROGRAM, ADOLESCENT AND YOUNG ADULT CANCER INSTITUTE,
UNIVERSITY OF COLORADO FOUNDATION 1800 GRANT ST., SUITE 725 DENVER, CO 80203	84-6049811	509 (A) (1)	11,250.	0.			GENERAL SUPPORT
UNIVERSITY OF TEXAS AT AUSTIN DELL MEDICAL SCHOOL - PO BOX 7458 - AUSTIN, TX 78713	74-6000203	509 (A) (1)	5,200.	0.			EARLY LIFE ADVERSITY RESEARCH PROGRAM
UNIVERSITY OF WISCONSIN FOUNDATION U.S. BANK LOCKBOX BOX 78807 MILWAUKEE, WI 53278	39-0743975	509 (A) (1)	9,333.	0.			HOOFERS MARINA FUND, SCHOOL OF MEDICINE AND PUBLIC HEALTH
UNIVERSITY SCHOOL 2785 SOM CENTER ROAD HUNTING VALLEY, OH 44022	34-0714720	509 (A) (1)	13,550.	0.			WELLNESS CENTER, GENERAL SUPPORT, ANNUAL FUND
VALUES IN ACTION FOUNDATION 6700 BETA DRIVE, SUITE 120 MAYFIELD, OH 44143	34-1795459	509 (A) (1)	11,300.	0.			GENERAL SUPPORT, CELEBRATION OF GOODNESS AWARD, VALUES IN ACTION AWARDS
VANDERBILT UNIVERSITY GIFT AND DONOR SERVICES PMB 407727, 2301 VANDERBILT PL. - NASHVILLE, TN 372	62-0476822	509 (A) (1)	25,000.	0.			GENERAL SUPPORT

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WASHINGTON INSTITUTE FOR NEAR EAST POLICY - 1111 19TH ST. NW, SUITE 500 - WASHINGTON, DC 20036	52-1376034	509 (A) (1)	63,000.	0.			GENERAL SUPPORT
WESTERN RESERVE ACADEMY 115 COLLEGE STREET HUDSON, OH 44236	34-0714390	509 (A) (1)	10,200.	0.			GENERAL SUPPORT, ANNUAL FUND
WESTERN RESERVE HISTORICAL SOCIETY 10825 EAST BOULEVARD CLEVELAND, OH 44106	34-0714724	509 (A) (1)	28,056.	0.			GENERAL SUPPORT, JEWISH ARCHIVES
WESTERN RESERVE LAND CONSERVANCY 3850 CHAGRIN RIVER RD. MORELAND HILLS, OH 44022	34-1571233	509 (A) (1)	8,200.	0.			GENERAL SUPPORT, ANNUAL FUND
WOMENSV PO BOX 3982 LOS ALTOS, CA 94024	81-5015102	509 (A) (1)	20,000.	0.			GENERAL SUPPORT
WORLD CENTRAL KITCHEN, INC. 200 MASSACHUSETTS AVE. NW 7TH FLOOR WASHINGTON, DC 20001	27-3521132	509 (A) (1)	5,200.	0.			GENERAL SUPPORT, EMERGENCY RELIEF
WOUNDED WARRIOR PROJECT INC. 4899 BELFORT RD., STE. 300 JACKSONVILLE, FL 32256	20-2370934	509 (A) (1)	5,850.	0.			GENERAL SUPPORT
YAD CHAYA SARAH 14449 E. CARROLL BLVD. CLEVELAND, OH 44118	83-2951368	509 (A) (2)	8,500.	0.			GENERAL SUPPORT
YALE UNIVERSITY CONTRIBUTION PROCESSING OFFICE P.O. BOX 2038 - NEW HAVEN, CT 06521	06-0646973	509 (A) (1)	25,100.	0.			ART GALLERY, ANNUAL FUND

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YESHIVA AHAVAS HATORAH 14480 SUMMERFIELD RD. UNIVERSITY HEIGHTS, OH 44118	38-3837139	509 (A) (1)	94,615.	0.			GENERAL SUPPORT, ANNUAL FUND, BUILDING CAMPAIGN
YESHIVA DERECH HATORAH 1508 WARRENSVILLE CENTER ROAD CLEVELAND HTS., OH 44121	47-4574851	509 (A) (1)	952,638.	0.			ANNUAL ALLOCATION, GENERAL SUPPORT, SCHOLARSHIPS, TUITION REDUCTION
YESHIVA GEDOLAH IMREI YOSEF DSPINKA INC. - 1466 56TH ST. - BROOKLYN, NY 11219	11-2960037	509 (A) (1)	75,000.	0.			GENERAL SUPPORT
YESHIVA GEDOLAH OF ELKINS PARK PO BOX 709 PEEKSKILL, NY 10566	86-2578470	509 (A) (1)	20,000.	0.			GENERAL SUPPORT
YESHIVA GEDOLAH OF WATERBURY 47 BUCKINGHAM STREET WATERBURY, CT 06710	06-1594648	509 (A) (1)	5,600.	0.			GENERAL SUPPORT, TUITION ASSISTANCE
YESHIVA KTANA OF PASSAIC 1 MAIN AVE. PASSAIC, NJ 07055	22-2823304	509 (A) (1)	30,700.	0.			JOURNAL AD, GENERAL SUPPORT
YESHIVA OF CLEVELAND 1516 WARRENSVILLE CENTER ROAD CLEVELAND, OH 44121	82-0667400	509 (A) (1)	83,520.	0.			GENERAL SUPPORT
YESHIVA OF MINNEAPOLIS 3115 OTTAWA AVENUE S. MINNEAPOLIS, MN 55416	45-2697278	509 (A) (1)	9,000.	0.			GENERAL SUPPORT
YESHIVA OF NORTH JERSEY 666 KINDERKAMACK ROAD RIVER EDGE, NJ 07661	22-1526652	509 (A) (1)	14,200.	0.			GENERAL SUPPORT, TUITION ASSISTANCE

Schedule I (Form 990)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YESHIVA UNIVERSITY 500 W. 185TH ST. NEW YORK, NY 10033	13-1624225	509 (A) (1)	10,300.	0.			GENERAL SUPPORT
YESHIVAS NOVOMINSK 1690 60TH STREET BROOKLYN, NY 11204	13-3071539	509 (A) (1)	18,000.	0.			GENERAL SUPPORT
YOUTH OPPORTUNITIES UNLIMITED THE HALLE BUILDING 1228 EUCLID AVENUE, SUITE 200 - CLEVELAND, OH 44115	34-1381135	509 (A) (1)	10,117.	0.			GENERAL SUPPORT
ZECHER AVROHOM INC. 1715 51ST STREET BROOKLYN, NY 11204	26-3744888	509 (A) (1)	120,800.	0.			GENERAL SUPPORT
ZIONIST ORGANIZATION OF AMERICA 633 THIRD AVENUE, SUITE 31-B NEW YORK, NY 10017	13-5628475	509 (A) (1)	10,280.	0.			GENERAL SUPPORT

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(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 noncash assistance

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

ALL GRANTEES ARE SUBJECT TO PRE-GRANT REVIEWS THROUGH GUIDESTAR TO CONFIRM

THEIR INCLUSION IN THE IRS' EXEMPT ORGANIZATION MASTER FILE (501(C)(3)

STATUS AND PUBLIC CHARITY CLASSIFICATION), AND A REVIEW TO CONFIRM THAT THE

GRANTEE IS NOT ON THE OFAC LIST ("US TREASURY OFFICE OF FOREIGN ASSETS

CONTROL LIST OF SPECIALLY DESIGNATED NATIONALS AND BLOCKED PERSONS").

STATEMENTS AND DOCUMENTATION ARE OBTAINED FROM EACH NEW GRANTEE, INCLUDING

A COPY OF ITS IRS DETERMINATION LETTER; MISSION STATEMENT; THE NAMES OF THE

GRANTEE'S BOARD MEMBERS AND CHIEF PROFESSIONAL; AND A SIGNED STATEMENT

**Part IV Supplemental Information**

CONFIRMING THE GRANTEE'S SECTION 501(C)(3) STATUS AND PUBLIC CHARITY

CLASSIFICATION AND CERTIFYING THAT GRANTS MADE TO THE GRANTEE WILL BE USED

ONLY FOR CHARITABLE PURPOSES, WILL NOT RESULT IN GOODS OR SERVICES BEING

PROVIDED IN RETURN TO ANY PERSON, AND THAT THE ORGANIZATION IS IN

COMPLIANCE WITH U.S. LAW REGARDING NO USE OF FUNDS FOR TERRORIST

ACTIVITIES. ALLOCATIONS FROM THE ANNUAL CAMPAIGN FOR JEWISH NEEDS AND

ENDOWMENT FUND GRANTS ARE FURTHER EVALUATED BEFORE THE GRANTS ARE MADE,

INCLUDING, WHERE APPROPRIATE, REVIEW OF BUDGET INFORMATION, AND ARE

MONITORED AFTERWARDS BY THE STAFF OF THE FEDERATION'S PLANNING, ALLOCATION

AND ENDOWMENT DEPARTMENTS THROUGH WRITTEN REPORTS, AND WHERE APPROPRIATE,

SITE VISITS. FURTHER, GRANTEES WHO RECEIVE SUCH ENDOWMENT FUND GRANTS ARE

REQUIRED TO SIGN A GRANT AWARD LETTER THAT STIPULATES THE TERMS AND

CONDITIONS OF THE GRANT INCLUDING HOW THE GRANT FUNDS ARE TO BE SPENT, OVER

WHAT PERIOD OF TIME, AND REPORTING REQUIREMENTS. CERTAIN GRANTEES ARE

REQUIRED TO COMPLETE A GRANT USE REPORT.

THE FEDERATION REPORTS GRANTS ON SCHEDULE I TO VARIOUS 501(C)(3) DOMESTIC

U.S. CHARITIES WHICH, AS PART OF THEIR ACTIVITIES, FUND OVERSEAS PROJECTS.

SOME OF THE GRANTS INCLUDE RECOMMENDATIONS THAT SUCH GRANTS BE USED TO

SUPPORT CERTAIN FOREIGN CHARITABLE ORGANIZATIONS OR THEIR PROJECTS. SUCH

RECOMMENDATIONS ARE ADVISORY ONLY AND SUCH U.S. ORGANIZATIONS MAKE THE

FUNDING DECISIONS. THESE U.S. TAX-EXEMPT ORGANIZATIONS ARE EXPECTED TO FILE

SEPARATE FORM 990'S WITH A SCHEDULE F FOR THEIR GRANTS TO FOREIGN GRANTEES.

GRANTS TO DOMESTIC 501(C)(3) ORGANIZATIONS THAT SUPPORT A SINGLE FOREIGN

ENTITY HAVE BEEN INCLUDED ON SCHEDULE F.

PART II, LINE 1, COLUMN (H):

**Part IV Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT:

AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL FUND,

EMERGENCY RELIEF, TAUB CENTER FOR SOCIAL POLICY STUDIES, YOUTH PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: BELLEFAIRE JEWISH CHILDRENS BUREAU

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, GENERAL SUPPORT,

ANNUAL FUND, RESIDENTIAL TREATMENT, LIFE & LEGACY GRANT, COMMUNITY

SERVICES CLIENT ASSISTANCE, FOSTER CARE OUTING, CHILDREN'S PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: CASE WESTERN RESERVE UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL FUND,

SCHOOLS OF BIOMEDICAL ENGINEERING, MEDICINE AND LAW, MEDICAL STUDENT

EMERGENCY FUND, SIEGAL LIFELONG LEARNING PROGRAM, ISRAEL LECTURE, ISRAELI

SPEAKER SERIES

NAME OF ORGANIZATION OR GOVERNMENT: CLEVELAND CLINIC FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: MELANOMA RESEARCH, STEM CELL, WOMENS

HEALTH RESEARCH, GENERAL SUPPORT, PATIENT AND FAMILY SUPPORT SERVICES

NAME OF ORGANIZATION OR GOVERNMENT: CLEVELAND HILLEL FOUNDATION, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL FUND, MENTAL

HEALTH AND WELLNESS, COMBAT ANTISEMITISM, HILLEL MARKETING SUPPORT,

SUMMER PROGRAM EXPENSES, SHABAT/HOLIDAY MEALS

NAME OF ORGANIZATION OR GOVERNMENT: GREEN ROAD SYNAGOGUE

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, SYNAGOGUE SUPPORT,

BUILDING CAMPAIGN, NER TAMID, JEWISH GENETIC AWARENESS

**Part IV Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT:

HILLEL THE FOUNDATION FOR JEWISH CAMPUS LIFE

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, HILLEL, MENTAL

HEALTH AND WELLNESS, LIFE & LEGACY GRANT, ISRAEL @75 MICROGRANT, JEWISH

ECOLOGICAL FELLOWSHIP

NAME OF ORGANIZATION OR GOVERNMENT: INDEPENDENT MONTEFIORE SHELTER HOME

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL FUND,

SUPPORT OF HEBREW SHELTER HOME, TRANSITIONAL HOUSING SUPPORT

NAME OF ORGANIZATION OR GOVERNMENT: JEWISH EDUCATION CENTER OF CLEVELAND

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, GENERAL SUPPORT,

COVID GRANT, JEWISH IDENTITY AND TRAVEL, HEBREW INITIATIVE, SEGULA, CAMP

SCHOLARSHIPS, DAY SCHOOL AFFORDABILITY PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH FAMILY SERVICE ASSOCIATION OF CLEVELAND, OHIO

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, GENERAL SUPPORT,

SCHOLARSHIP PROGRAM, FELLOWSHIP PROGRAM, SCHOLARSHIPS, TUITION

ASSISTANCE, CHESED CENTER BUILDING PURCHASE, YOUTHABILITY, DEMENTIA

PROGRAM, FORWARD FOCUS

NAME OF ORGANIZATION OR GOVERNMENT:

JEWISH FEDERATIONS OF NORTH AMERICA, INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, EMERGENCY RELIEF,

RECOMMENDATION: OHR CHAYA, KVUTZAT REUT PROGRAM, JEWISH PEOPLE POLICY

PLANNING INSTITUTE, ISRAEL RELIGIOUS ACTION CENTER



**Part IV Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT:

JOSEPH AND FLORENCE MANDEL JEWISH DAY SCHOOL

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, GENERAL SUPPORT,  
ANNUAL FUND, BUILDING CAMPAIGN, CAPITAL CAMPAIGN, LIFE & LEGACY GRANT,  
TUITION REDUCTION

NAME OF ORGANIZATION OR GOVERNMENT: MALTZ MUSEUM OF JEWISH HERITAGE

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, GENERAL SUPPORT,  
ANNUAL FUND, SUPPORT OF HERITAGE AWARD, EXHIBITION SUPPORT, HOLOCAUST  
EDUCATION, MLK PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

MANDEL JEWISH COMMUNITY CENTER OF CLEVELAND

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL ALLOCATION, MANDEL JCC HEALTH  
AND WELLNESS FUND, GENERAL SUPPORT, COMMUNITY ARTS PROGRAMMING, ANNUAL  
FUND, SCHOLARSHIP PROGRAM, TUITION ASSISTANCE, CAMP WISE SCHOLARSHIPS,  
SHALIACH PROGRAM, FELLOWSHIP PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT: MENORAH PARK FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL FUND,  
REHABILITATION CENTER, SUPPORT OF SPIRITUAL LIVING ACTIVITIES, LIFE &  
LEGACY GRANT

NAME OF ORGANIZATION OR GOVERNMENT: PARK SYNAGOGUE

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, SYNAGOGUE SUPPORT,  
EMERGENCY RELIEF, BUILDING CAMPAIGN, CAPITAL CAMPAIGN, MILLER CHAPEL

**Part IV Supplemental Information**

NAME OF ORGANIZATION OR GOVERNMENT:

PRESIDENT AND FELLOWS OF HARVARD COLLEGE

(H) PURPOSE OF GRANT OR ASSISTANCE: BUSINESS SCHOOL, DENTAL MED DEPT,

RADCLIFFEE INSTITUTE, FRIENDS OF HARVARD, GENERAL SUPPORT, LAW SCHOOL

NAME OF ORGANIZATION OR GOVERNMENT:

UNIVERSITY HOSPITALS HEALTH SYSTEMS INC.

(H) PURPOSE OF GRANT OR ASSISTANCE: SEXUAL ASSAULT PROGRAM, SCHOLAR

PROGRAM, ADOLESCENT AND YOUNG ADULT CANCER INSTITUTE, GENERAL SUPPORT,

CARE FOR THE COMMUNITY FUND, RAINBOW BABIES AND CHILDREN

**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" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

JEWISH FEDERATION OF CLEVELAND

Employer identification number

34-0714445

**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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> First-class or charter travel  | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input checked="" 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 (such as 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 directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on 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" on line 5a or 5b, describe in Part III.

**6** For persons listed on 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" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on 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" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		X
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2022

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ERIKA B RUDIN-LURIA PRESIDENT * SEE SCH O	(i)	484,994.	0.	14,282.	15,093.	39,199.	553,568.	0.
	(ii)	0.	0.	0.	147,819.	0.	147,819.	0.
(2) BARRY REIS ASST TREASURER	(i)	256,819.	0.	12,958.	9,205.	31,126.	310,108.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MOZELLE JACKSON CFO ASST TREAS, & SR. VP	(i)	230,889.	0.	955.	6,767.	16,523.	255,134.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) OREN BARATZ SENIOR VP-EXTERNAL AFFAIRS	(i)	215,444.	0.	4,293.	10,772.	645.	231,154.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) RACHEL LAPPEN CHIEF DEVELOPMENT OFFICER	(i)	214,865.	0.	185.	10,743.	645.	226,438.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) DANIEL STROM VP, CHIEF INFORMATION OFFI	(i)	208,113.	0.	407.	10,406.	645.	219,571.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) CAROL WOLF ASST. VP, PLANNED GIVING &	(i)	158,834.	0.	5,608.	8,655.	35,968.	209,065.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ABIGAIL LEVIN ASST SECRETARY, SR. VP OPE	(i)	179,097.	0.	553.	9,025.	12,156.	200,831.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) TAMI CAPLAN SECRETARY, SR. VP & CHRO	(i)	139,253.	0.	2,007.	7,783.	48,015.	197,058.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) ROBERT BERICK ASST VP, CHIEF MARKETING O	(i)	168,357.	0.	575.	8,548.	14,812.	192,292.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ALLEN ROTH SR. DIRECTOR, BUSINESS APPL	(i)	133,330.	0.	2,097.	7,535.	49,013.	191,975.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) STEPHEN HOFFMAN * SEE SCH O TRUSTEE/PRESIDENT EMERITUS	(i)	20,109.	0.	0.	0.	0.	20,109.	0.
	(ii)	0.	0.	0.	160,227.	0.	160,227.	0.
(13) J. DAVID HELLER * SEE SCH O TRUSTEE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	0.	0.	0.	178,838.	0.	178,838.	0.
(14) SHELLEY MARCUS ASST. VICE PRESIDENT OF DEVELOPMENT	(i)	121,144.	0.	1,840.	6,538.	43,217.	172,739.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III Supplemental Information**

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

PART I, LINE 1A:

ONE EMPLOYEE IS PERMITTED TO TRAVEL BUSINESS OR FIRST CLASS FOR FLIGHTS

OVER 4 HOURS, AS SPECIFIED IN THE EMPLOYEE'S ENGAGEMENT LETTER.

THE SPOUSE OF ONE EMPLOYEE IS PERMITTED TO ACCOMPANY THAT EMPLOYEE TO 1-2

CONFERENCES PER YEAR, PER THAT EMPLOYEE'S ENGAGEMENT LETTER. THE COST OF

SUCH TRAVEL IS INCLUDED ON THE EMPLOYEE'S W-2.

PART I, LINE 1B:

WITH REGARDS TO SPOUSE TRAVEL, AS NOTED IT IS AUTHORIZED AS PART OF THAT

EMPLOYEE'S ENGAGEMENT LETTER.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization: **JEWISH FEDERATION OF CLEVELAND**  
Employer identification number: **34-0714445**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	267	14,054,991.	AVG HIGH/LOW GIFT DATE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests	X	1	4,380,845.	FMV
12 Securities - Miscellaneous	X	18	181,375.	COST
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement ..... **29** 5

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....  
 b If "Yes," describe the arrangement in Part II.  
 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....  
 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....  
 b If "Yes," describe in Part II.  
 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a	X	

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

Schedule M (Form 990) 2022

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

THE FEDERATION USES THIRD PARTY BROKERS TO DISPOSE OF DONATED MARKETABLE SECURITIES. IN ADDITION, THE FEDERATION WILL OCCASIONALLY HIRE A REAL ESTATE BROKER TO MARKET DONATED PROPERTIES, AND UTILIZE AN AUTO BROKER FOR GIFTS OF USED CARS. THE FEDERATION DOES NOT HIRE OR USE ANY RELATED ORGANIZATIONS TO SOLICIT, PROCESS OR SELL NON-CASH CONTRIBUTIONS.

SCHEDULE M, PART I COLUMN B

REPRESENTS NUMBER OF INDIVIDUAL CONTRIBUTIONS DURING THE YEAR.

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

JEWISH FEDERATION OF CLEVELAND

Employer identification number

34-0714445

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

LIFE IN CLEVELAND AND THROUGHOUT THE WORLD. IT FUNDS AND SUPPORTS A  
WIDE ARRAY OF CHARITABLE, EDUCATIONAL, RELIGIOUS, HUMANITARIAN, HEALTH,  
CULTURAL AND SOCIAL SERVICE ACTIVITIES THAT STRENGTHEN THE JEWISH AND  
GENERAL COMMUNITIES.

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

APPLICATION TO IMPROVE PEOPLE'S LIVES; ENCOURAGE OUR MEMBERS TO FULFILL  
THE RESPONSIBILITY OF TIKKUN OLAM, TO MAKE THE WORLD A BETTER PLACE;  
SUPPORT ISRAEL AS A JEWISH AND DEMOCRATIC STATE; AND PROMOTE COLLECTIVE  
ACTION BY INDIVIDUALS AND ORGANIZATIONS TO ADVANCE THESE PURPOSES.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

COMMUNITY CEMETERIES AND NEIGHBORHOODS, AND MANY OTHERS. VOLUNTEER  
EXPERIENCES THROUGH JVN ARE OFFERED DAILY, WEEKLY, BI-MONTHLY, OR CAN  
BE TAILORED TO INDIVIDUAL SCHEDULES. HUNDREDS OF VOLUNTEERS  
PARTICIPATED IN VIRTUAL VOLUNTEER OPPORTUNITIES TO HELP COMMUNITY  
MEMBERS COPING WITH THE COVID-19 PANDEMIC. FEDERATION'S COMMUNITY  
OPTIONS AND JEWISH COMMUNITY HOUSING PROGRAMS HELP 900 SENIORS IN THE  
COMMUNITY LIVE LONGER INDEPENDENTLY THROUGH PROVISION OF ACTIVITIES,  
ON-SITE HEALTH AND WELLNESS PROGRAMS, VOLUNTEER OPPORTUNITIES, AND  
SERVICE REFERRALS.

3. THE OVERSEAS CONNECTIONS COMMITTEE OVERSEES AND RECOMMENDS FUNDING

TO JEWISH FEDERATIONS OF NORTH AMERICA AND OTHER NATIONAL AND  
INTERNATIONAL ORGANIZATIONS FOR A MYRIAD OF SPECIALIZED PROGRAMS THAT

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

Schedule O (Form 990) 2022



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HELP DISADVANTAGED CHILDREN, YOUNG ADULTS, AND FAMILIES IN ISRAEL, AND AROUND THE WORLD, AND TO FOSTER THE REVIVAL OF JEWISH LIFE. CLEVELANDERS ACTIVELY PARTICIPATE IN THESE INITIATIVES.

4. THE FEDERATION'S PJ LIBRARY PROGRAM FOR JEWISH FAMILIES WITH YOUNG CHILDREN (BIRTH TO 12 YEARS), HAS DISTRIBUTED OVER 300,000 BOOKS TO OVER 7,033 CHILDREN (SINCE JANUARY 2009) AND ORGANIZED A LARGE RANGE OF EVENTS TO BUILD COMMUNITY AROUND THE PROGRAM.

5. ACCESS JEWISH CLEVELAND, FORMERLY KNOWN AS THE INFORMATION & REFERRAL SERVICE, IS A COMPREHENSIVE RESOURCE THAT COMMUNITY MEMBERS CAN ACCESS EITHER THROUGH PERSONALIZED, CONFIDENTIAL PHONE ASSISTANCE OR A WEBSITE. THE PROGRAM IS A SINGLE POINT OF CONTACT AND COLLABORATION BETWEEN THE FEDERATION, ITS BENEFICIARY AGENCIES, SYNAGOGUES, AND ORGANIZATIONS IN THE CLEVELAND JEWISH COMMUNITY AND PROVIDED ACCESS TO A HOST OF INFORMATION ABOUT PROGRAMS, SERVICES, AND SPECIAL EVENTS. FEDERATION'S ROUNDTABLE ON FINANCIAL DISTRESS CONVENES ALL COMMUNITY ORGANIZATIONS THAT WORK WITH CLIENTS FACING FINANCIAL HARDSHIP SO THEY CAN NETWORK AND COLLABORATE ON IMPORTANT ISSUES FACING THEIR CLIENTS. AS A RESULT OF THIS ROUNDTABLE, THE FRONT LINE STAFF FROM EVERY ORGANIZATION HAVE UNPRECEDENTED LEVELS OF COLLABORATION TO SERVE THE CLIENTS. THIS COLLABORATION LEVERAGES THE SPECIALTIES AND EXPERTISE OF EACH ORGANIZATION AND MAXIMIZES THE EFFECTIVENESS OF SERVICES DELIVERED TO CLIENTS BY EACH AND EVERY ORGANIZATION. THIS WOULD NOT BE POSSIBLE WITHOUT THE COORDINATING EFFORTS OF ACCESS JEWISH CLEVELAND.

6. THE CLEVELAND ISRAEL ARTS CONNECTION IS A PROGRAM OF THE JEWISH

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FEDERATION OF CLEVELAND, CONNECTING OUR COMMUNITY WITH THE MOST DYNAMIC

21ST CENTURY CULTURAL EXPERIENCES THAT ISRAEL HAS TO OFFER. WORKING IN

PARTNERSHIP WITH NORTHEAST OHIO'S LEADING ARTS ORGANIZATIONS, WE STRIVE

TO IDENTIFY, ENHANCE, PROMOTE, AND CREATE UNIQUE AND ENGAGING ISRAELI

CULTURAL OPPORTUNITIES. THOUSANDS OF CLEVELANDERS ENJOY ATTENDING

ISRAELI CULTURAL EVENTS PRESENTED BY OUR FINE ARTS PARTNERS. THE ROE

GREEN GALLERY, LOCATED AT THE FEDERATION, HOSTED ART EXHIBITIONS

DESIGNED TO APPEAL TO BOTH THE JEWISH AND GENERAL COMMUNITY AUDIENCES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

FEDERATION, JEWISH ORGANIZATIONS, AND THE BROADER COMMUNITY TO PREPARE

FOR THE CHALLENGES AND OPPORTUNITIES THAT WILL PRESENT THEMSELVES IN

THE COMING YEARS.

3. THE COMMUNITY RELATIONS COMMITTEE (CRC) SERVES AS THE CENTRAL

COORDINATING AND RESOURCE BODY FOR THE JEWISH COMMUNITY IN THE

COMMUNITY RELATIONS FIELD AND IS AN ACTIVE FORCE IN CLEVELAND'S CIVIC

AND COMMUNAL LIFE. THE CRC: PROMOTES EQUALITY OF OPPORTUNITY AND FULL

CIVIL RIGHTS AND CIVIL LIBERTIES FOR JEWISH AND ALL OTHER RACIAL,

RELIGIOUS, AND ETHNIC GROUPS IN CLEVELAND; ENCOURAGES AMICABLE

RELATIONSHIPS, MUTUAL UNDERSTANDING, AND RESPECT AMONG THE VARIOUS

GROUPS IN CLEVELAND; HELPS CREATE AND MAINTAIN CONDITIONS THAT ARE

CONDUCTIVE TO ENCOURAGING THE CONTINUITY AND VITALITY OF JEWISH LIVING

IN A PLURALISTIC SOCIETY; PROTECTS AND STRENGTHENS THE RIGHTS AND

INTERESTS OF THE JEWISH COMMUNITY IN CLEVELAND; COMBATS ANTISEMITISM

AND EVERY OTHER FORM OF RACISM OR GROUP PREJUDICE; AND PROVIDES FORUMS

FOR JEWISH COMMUNAL LEADERSHIP TO EXCHANGE VIEWS WITH KEY LOCAL,

NATIONAL, AND GLOBAL PUBLIC OFFICIALS AND INFLUENCERS.

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4. CENTRAL SERVICES PROVIDE BENEFIT PROGRAMS, SECURITY ADVICE, RISK MANAGEMENT ADVICE, INVESTMENT ASSISTANCE, FUND FOR CAPITAL REPAIRS AND REPLACEMENTS, AND TRAINING AND INFORMATION ON TOPICS SUCH AS SECURITY, RETIREMENT PLANNING, AND PROFESSIONAL DEVELOPMENT TO THE FEDERATION'S 18 LOCAL BENEFICIARIES AND PROGRAMS.

5. THE GOVERNMENT RELATIONS COMMITTEE ADVOCATES ON ISSUES SUCH AS SECURITY, MEDICAID, MEDICARE, TRANSPORTATION, AND CHILDREN'S HEALTH AND NUTRITION, HELPING CLEVELAND CITIZENS RECEIVE NEEDED SERVICES AND SUPPORT.

6. THE ENDOWMENTS AND FOUNDATIONS PROGRAM PROVIDES SUPPORT TO HIGH PRIORITY FEDERATION INITIATIVES AND PROGRAMS AND OFFERS DONORS OPPORTUNITIES TO FUND INNOVATIVE AND PRIORITY CHARITABLE, EDUCATIONAL, AND RELIGIOUS PROGRAMS, AND PROMOTES COLLABORATION BETWEEN THE FEDERATION AND OTHER FUNDERS IN CLEVELAND.

7. THE FEDERATION PROVIDES FUNDING AND ADMINISTRATIVE SUPPORT FOR SECURITY SERVICES TO LOCAL JEWISH BENEFICIARY AGENCIES, SYNAGOGUES, JEWISH PRESCHOOLS, AND OTHER JEWISH ORGANIZATIONS. THE FEDERATION ENGAGES JFC SECURITY, LLC (A SINGLE-MEMBER LLC WITH THE FEDERATION AS ITS MEMBER) AS ITS PRIMARY PROVIDER OF SUCH SERVICES.

FORM 990, PART V, LINE 7G  
THE FEDERATION RECEIVED NO CONTRIBUTIONS OF QUALIFIED INTELLECTUAL PROPERTY AND THEREFORE WAS NOT REQUIRED TO FILE FORM 8899.

Name of the organization JEWISH FEDERATION OF CLEVELAND	Employer identification number 34-0714445
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FORM 990, PART VI, SECTION A, LINE 2:

THE FOLLOWING TRUSTEES HAVE A FAMILY RELATIONSHIP:

MINDY DAVIDSON & EVIE SAFRAN;

GRANT DINNER, JARED MILLER, PENNI WEINBERG & STEPHEN WEINBERG;

GARY GROSS, HARLEY GROSS & ROCHELLE GROSS;

AARON GROSS, HARLEY GROSS & ROCHELLE GROSS;

ADAM GIMBEL, SHELLEY GIMBEL, J. DAVID HELLER & WILLIAM HELLER;

EVAN HIRSCH, MICHELLE HIRSCH, RACHEL WEINBERG, TODD STEIN;

EDNA JAFFA, YONI KLEIN & NATHAN KLEIN;

JUSTIN KADIS AND SUELLEN KADIS;

MILTON MALTZ & TAMAR MALTZ;

PETER MEISEL, SUSI MEISEL & KIM PESSES;

DAVID ORLEAN, CAMERON ORLEAN & DAYNA ORLEAN;

CHARLES RATNER & JAMES RATNER;

DAVID ROSENBERG & ENID ROSENBERG;

BARBARA ROSSKAMM & BETTY ROSSKAMM Z"L;

BRADLEY SHERMAN & ELISABETH SHERMAN;

JEFFREY WEISS, JUDITH WEISS & MORRY WEISS;

JEFFREY WEISS, DANIELLE WILD & JEFFREY WILD;

JASON WULIGER, SANDRA WULIGER & TIMOTHY WULIGER;

DARA YANOWITZ & DONNA YANOWITZ;

ANDREW ZELMAN & DANIEL ZELMAN

THE FOLLOWING TRUSTEES AND OFFICERS HAVE A BUSINESS RELATIONSHIP:

RENEE CHELM, MITCHELL SCHNEIDER;

DAVID ORLEAN & CAMERON ORLEAN;

Name of the organization JEWISH FEDERATION OF CLEVELAND	Employer identification number 34-0714445
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ALBERT RATNER, JAMES RATNER, & CHARLES RATNER;

GRANT DINNER, JARED MILLER, STEPHEN WEINBERG;

TODD STEIN, MICHELLE HIRSCH;

GARY GROSS, HARLEY GROSS;

AARON GROSS, HARLEY & ROCHELLE GROSS;

J. DAVID HELLER, STEPHEN HOFFMAN, ERIKA B. RUDIN-LURIA & STEPHEN WEINBERG;

IRA KAPLAN, KEVIN MARGOLIS, JEFFREY WILD;

TAMAR MALTZ & MILTON MALTZ;

PETER MEISEL & KIM PESSES;

JEFFREY WEISS, JUDY WEISS, & MORRY WEISS;

BRADLEY SHERMAN & MITCHELL SCHNEIDER;

ROBERT GOLDBERG, J. DAVID HELLER, WILLIAM HELLER, ROBERT IMMERMANN, AMY

MORGENSTERN, ALBERT RATNER, MICHAEL SIEGAL, JASON WULIGER, SANDRA WULIGER,

TIMOTHY WULIGER & DANIEL ZELMAN;

ANDREW ZELMAN & DANIEL ZELMAN;

EDNA JAFFA, MOISHE TOHN & NATHAN KLEIN

RICHARD STOVSKY, AMIR JAFFA, EDNA JAFFA, MICHAEL SIEGAL, RICHARD URIA,

NATHAN KLEIN & YONI KLEIN

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERS OF THE JEWISH FEDERATION OF CLEVELAND (THE "FEDERATION") SHALL  
 CONSIST OF ALL JEWISH PERSONS WHO CONTRIBUTE, OR FACILITATE A CONTRIBUTION  
 (BY RECOMMENDATION OR OTHERWISE), IN EACH CASE AS REFLECTED IN THE RECORDS  
 OF THE FEDERATION, AT LEAST TEN DOLLARS (\$10) TO THE FEDERATION, IN ANY ONE  
 FISCAL YEAR. EACH SUCH PERSON SHALL BE A MEMBER BEGINNING WITH AND DURING  
 THE FISCAL YEAR OF THE FEDERATION FOLLOWING THAT IN WHICH SUCH CONTRIBUTION  
 IS PAID.

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FORM 990, PART VI, SECTION A, LINE 7A:

THE MEMBERS ELECT THE TRUSTEES AT THE ANNUAL MEETING OF MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7B:

UNDER STATE LAW, MEMBERS MUST APPROVE ANY DISSOLUTION ACTION ADOPTED BY THE TRUSTEES AND ANY TRUSTEE APPROVED SALE OR OTHER DISPOSITION OF SUBSTANTIALLY ALL OF THE FEDERATION'S ASSETS AS WELL AS MERGER OR CONSOLIDATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF TRUSTEES IS NOTIFIED THAT A PUBLIC DISCLOSURE COPY OF THE FORM 990 IS AVAILABLE TO ALL BOARD MEMBERS FOR THEIR REVIEW BEFORE FILING, UPON REQUEST. THE 990 IS ALSO DISTRIBUTED TO THE OFFICERS AND ADMINISTRATIVE COMMITTEE OF THE FEDERATION AND BOTH OF THESE GROUPS SPEND TIME DURING A MEETING TO REVIEW THE FORM IN DETAIL BEFORE FILING. SCHEDULE B, WHICH REFLECTS CONTRIBUTOR INFORMATION AND IS NOT REQUIRED TO BE PUBLICLY DISCLOSED, IS OMITTED FROM THE COPY DISTRIBUTED AND REVIEWED BY THESE GROUPS, TO MAINTAIN DONOR CONFIDENTIALITY. THE FORM 990 IS PREPARED BY THE FEDERATION'S STAFF AND THEN IS REVIEWED AND SIGNED BY THE FEDERATION'S OUTSIDE AUDITORS.

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY TRUSTEE, OFFICER, COMMITTEE MEMBER AND EMPLOYEE IN A POSITION TO INFLUENCE, PROVIDE NON-PUBLIC INFORMATION OR VOTE ON FEDERATION POLICIES OR EXPENDITURES, (A "KEY INDIVIDUAL") IS REQUIRED TO SIGN A STATEMENT ACKNOWLEDGING AND AGREEING TO THE TERMS OF THE CONFLICT OF INTEREST POLICY PRIOR TO EMPLOYMENT OR SERVING ON THE FEDERATION BOARD OR KEY COMMITTEE. THE CONFLICT OF INTEREST POLICY IS THEN REVIEWED ANNUALLY AT THE INITIAL

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MEETING OF THE BOARD OF TRUSTEES FOLLOWING THE FEDERATION'S ANNUAL MEETING.

IN ADDITION, ANY NEW KEY INDIVIDUAL IS PROVIDED A COPY OF THE POLICY UPON

COMMENCEMENT OF HIS OR HER POSITION AS A KEY INDIVIDUAL AND IS REQUIRED TO

SIGN AND DELIVER TO THE FEDERATION A STATEMENT ACKNOWLEDGING AND AGREEING

TO THE TERMS OF THE POLICY. A COPY OF THE POLICY IS SENT ANNUALLY TO ALL

KEY INDIVIDUALS. THE FEDERATION HUMAN RESOURCE DEPARTMENT IS RESPONSIBLE

FOR MAINTAINING COPIES OF SIGNED STATEMENTS AND FOLLOWING UP TO ENSURE THAT

A STATEMENT IS OBTAINED FROM EACH KEY INDIVIDUAL.

FORM 990, PART VI, SECTION B, LINE 15:

THE COMPENSATION COMMITTEE, WHICH IS COMPRISED OF ALL PAST BOARD CHAIRS,

THE CURRENT BOARD CHAIR AND ONE OTHER CURRENT OFFICER, APPROVE ALL SENIOR

MANAGEMENT COMPENSATION, BASED ON COMPARATIVE DATA GATHERED BY JEWISH

FEDERATIONS OF NORTH AMERICA FROM OTHER FEDERATIONS, AND OTHER NON-PROFIT

OR FOR-PROFIT CORPORATE ENTITIES. MANAGEMENT WHOSE COMPENSATION IS BEING

DISCUSSED IS NOT IN THE ROOM AT THE TIME OF THESE DISCUSSIONS AND

CONTEMPORANEOUS MINUTES OF THE MEETINGS, DOCUMENTING THE PROCEDURES

FOLLOWED AND THE DATA USED, ARE PRODUCED.

FORM 990, PART VI, SECTION C, LINE 18:

THE FEDERATION WAS RECOGNIZED AS EXEMPT UNDER SECTION 501(C)(3) OF THE

INTERNAL REVENUE CODE IN A DETERMINATION LETTER ISSUED IN AUGUST 1952. A

COPY OF THE APPLICATION FOR TAX EXEMPTION (FORM 1023) WAS NOT AVAILABLE ON

JULY 15, 1987. ACCORDINGLY, UNDER THE SECTION 6104 REGULATIONS, SUCH

APPLICATION IS NOT REQUIRED TO BE MADE AVAILABLE FOR PUBLIC INSPECTION.

FORM 990, PART VI, SECTION C, LINE 19:

UPON REASONABLE REQUEST THE FEDERATION'S GOVERNING DOCUMENTS AND CONFLICT

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OF INTEREST POLICY ARE GENERALLY AVAILABLE. FINANCIAL STATEMENTS ARE NOT  
AVAILABLE TO THE PUBLIC.

## FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ADJUSTMENT TO NET ASSETS-MINIMUM PENSION LIABILITY	933,743.
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## CHANGE IN VALUE OF PROJECTED REVENUE RELATED TO CHARITABLE

TRUSTS AND CGAS	1,230,292.
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PARTNERSHIP INCOME REPORTED ON 990 NOT RECORDED ON BOOKS	-93,239.
--	----------

LIFE INSURANCE PREMIUMS NET OF INCREASE IN CSV	83,950.
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CHANGE IN RESERVE FOR UNCOLLECTIBLE PLEDGES	-44,347.
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TOTAL TO FORM 990, PART XI, LINE 9	2,110,399.
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## FORM 990, PART XI, LINES 2B AND 2C

## AUDITED FINANCIALS AND AUDIT COMMITTEE: THE FINANCIAL STATEMENTS OF THE

JEWISH FEDERATION OF CLEVELAND ARE AUDITED ON A CONSOLIDATED BASIS,

WITH ITS SUPPORTING FOUNDATIONS. THE FEDERATION'S AUDIT COMMITTEE,

COMPRISED OF INDEPENDENT VOLUNTEERS, RECOMMENDS THE INDEPENDENT

ACCOUNTANTS TO THE FEDERATION'S BOARD OF TRUSTEES WHICH MUST APPROVE

THE APPOINTMENT. THE AUDIT COMMITTEE PROVIDES OVERSIGHT OF THE AUDIT

AND REVIEWS THE AUDITED FINANCIAL STATEMENTS WITH STAFF AND THE

INDEPENDENT ACCOUNTANTS PRIOR TO ISSUANCE. THE AUDIT COMMITTEE ALSO

MEETS INDEPENDENTLY WITH THE INDEPENDENT ACCOUNTANTS TO DISCUSS THE

AUDIT PROCESS.

## FORM 990, PART V, LINE 2A

INCLUDED IN THE TOTAL NUMBER OF EMPLOYEES REPORTED FOR CALENDAR 2022

(253) WERE:



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1) 46 EMPLOYEES FOR A BENEFICIARY AGENCY FOR WHICH THE FEDERATION ACTS

AS PAYMASTER , AND

2) 63 EMPLOYEES FOR JFC SECURITY, LLC., A SINGLE MEMBER LLC WITH THE

FEDERATION AS ITS MEMBER. THESE EMPLOYEES ARE NOT EMPLOYEES OF THE

FEDERATION, BUT THE EMPLOYEE COUNT IS INCLUDED SOLELY BECAUSE JFC

SECURITY, LLC IS A DISREGARDED ENTITY FOR TAX PURPOSES. IT HAS ITS OWN

EMPLOYER IDENTIFICATION NUMBER AND HAS FILED W-2'S FOR ITS EMPLOYEES

UNDER THAT NUMBER.

3) 144 EMPLOYEES FOR JEWISH FEDERATION OF CLEVELAND.

FORM 990, PART VI, LINE 16B

PROCEDURE REGARDING JOINT VENTURES: THE FEDERATION'S FINANCE AND

INVESTMENT COMMITTEE APPROVES ALL NEW INVESTMENTS AND EVALUATES THESE

INVESTMENTS ON AN ONGOING BASIS. DOCUMENTS RELATED TO THESE

INVESTMENTS GO THROUGH A LEGAL REVIEW AND A REVIEW BY THE FEDERATION'S

STAFF. ATTENTION IS GIVEN TO THE FEDERATION'S EXEMPT STATUS IN THAT

REVIEW PROCESS. THERE IS NO ACTIVE PARTICIPATION IN THE OPERATION OF

THESE INVESTMENTS AS THEY ARE HELD FOR INVESTMENT PURPOSES ONLY.

FORM 990, PART IX - FUNCTIONAL EXPENSES

THE EXPENSES INCLUDED IN THIS STATEMENT INCLUDE THE COSTS OF

ADMINISTERING THE FEDERATION'S SUPPORTING FOUNDATION PROGRAM, INCLUDING

PROCESSING OF GRANTS AND INVESTMENT OVERSIGHT, FOR 49 FOUNDATIONS (SEE

SCHEDULE R) WITH ASSETS TOTALING OVER \$3.6 BILLION, AND \$54 MILLION OF

GRANT MAKING DURING THE FISCAL YEAR ENDED JUNE 30, 2023. THE ASSETS

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AND GRANT MAKING OF THESE FOUNDATIONS ARE REFLECTED IN THEIR SEPARATE

990'S AND ARE NOT REFLECTED IN THIS 990.

FORM 990, PART VII SECTION B AND PART IX, LINE 11C

AUDIT AND TAX SERVICES: PART IX LINE 11C REFLECTS AUDIT AND TAX

SERVICES INCURRED BY THE FEDERATION NET OF REIMBURSEMENT FROM

SUPPORTING FOUNDATIONS, TRUSTS, FEDERATION'S RETIREMENT PLAN AND

BENEFICIARY AGENCIES.

PART VII, SECTION A, COLUMNS E & F

INCLUDED IN THE COLUMNS HEADED "REPORTABLE COMPENSATION FROM RELATED

ORGANIZATIONS" AND "OTHER COMPENSATION FROM RELATED ORGANIZATIONS" FOR

ERIKA RUDIN-LURIA, STEPHEN H. HOFFMAN, AND J. DAVID HELLER IS

COMPENSATION THEY EACH RECEIVE AS DIRECTORS OF AN ENTITY (PARKWOOD LLC)

THAT PROVIDES ADMINISTRATIVE SERVICES TO PARKWOOD TRUST COMPANY, AN

ORGANIZATION 100% OWNED BY PARKWOOD LLC. PARKWOOD TRUST COMPANY

PROVIDES ADVISORY SERVICES TO MANDEL SUPPORTING FOUNDATION ("MSF"),

WHICH IS RELATED TO THE REPORTING ENTITY (JEWISH FEDERATION OF

CLEVELAND). MS. RUDIN-LURIA'S DIRECTOR COMPENSATION FROM PARKWOOD LLC

IN 2022 WAS \$147,819. MESSRS. HOFFMAN AND HELLER RECEIVED DIRECTOR

COMPENSATION FROM PARKWOOD LLC OF \$160,227 AND \$178,838, RESPECTIVELY,

DURING THIS SAME PERIOD. MSF, PARKWOOD LLC AND PARKWOOD TRUST COMPANY

ARE INCLUDED IN SCHEDULE R. MSF OWNS A 65 PERCENT NON-VOTING PROFITS

INTEREST IN PARKWOOD LLC. NEITHER THE JEWISH FEDERATION OF CLEVELAND

NOR MSF ARE INVOLVED IN SELECTING THE DIRECTORS FOR PARKWOOD LLC, WHICH

OPERATES INDEPENDENTLY OF THE JEWISH FEDERATION OF CLEVELAND AND MSF.

FORM 990, PART IX, LINE 11F

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INVESTMENT MANAGEMENT FEES ARE NETTED WITH INVESTMENT INCOME REPORTED ELSEWHERE IN THIS FORM 990.

THE FEDERATION ALLOCATES POOL INVESTMENT INCOME TO PARTICIPATING FUNDS NET OF INVESTMENT FEES. TOTAL INVESTMENT FEES OF \$1,165,000 WERE PAID BY FEDERATION ON BEHALF OF THE POOLS. ADDITIONALLY, CERTAIN INVESTMENT FEES ARE DEDUCTED FROM INVESTMENT INCOME BY INVESTMENT MANAGERS.

THE FEDERATION'S SHARE OF THESE INVESTMENT FEES CANNOT BE DETERMINED.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization <p align="center">JEWISH FEDERATION OF CLEVELAND</p>	Employer identification number <p align="center">34-0714445</p>
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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
WORKMEN'S CIRCLE CEMETERY LLC - 45-3201893 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	BURIALS & MAINTENANCE OF CEMETERY	OHIO		1.	COMMISSION ON CEMETERY PRESERVATION
JCH WARRENSVILLE LLC - 26-1126354 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	OWNERSHIP AND MANAGEMENT OF HOUSING FOR ELDERLY AND DISABLED	OHIO	0.	0.	JEWISH COMMUNITY HOUSING, INC.
JAFFA FAMILY FOUNDATION LLC - 81-3360267 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	INVESTMENTS	OHIO		6,394,703.	JEWISH FEDERATION OF CLEVELAND
JFC SECURITY LLC - 81-2450731 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	PROVIDE SECURITY & SERVICES TO ORGANIZATIONS SERVING THE JEWISH COMMUNITY	OHIO	-155,097.	344,873.	JEWISH FEDERATION OF CLEVELAND

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
JOANN AND THOMAS ADLER FAMILY FOUNDATION - 34-1858749, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MILDRED & MARTIN BECKER FAMILY FOUNDATION - 34-1711965, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE SEMI J. & RUTH W. BEGUN FOUNDATION - 34-1594565, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
CHELM FAMILY FOUNDATION - 30-0226826 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

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

Schedule R (Form 990) 2022

**Part I** Continuation of Identification of Disregarded Entities

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
SIMON CHARITABLE PUBLIC LLC - 20-3948339 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	INVESTMENTS	DELAWARE	35,795,631.	1,071,271,128.	MANDEL SUPPORTING FOUNDATION
MSF PRIVATE EQUITY FUND LLC - 20-5060858 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	INVESTMENTS	DELAWARE	57,099,292.	1,492,206,286.	MANDEL SUPPORTING FOUNDATION
MSF REAL ESTATE FUND LLC - 20-5060891 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	INVESTMENTS	DELAWARE	3,692,326.	289,322,348.	MANDEL SUPPORTING FOUNDATION
MAF INVESTMENTS LTD - 34-1796304 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	INVESTMENTS	OHIO	747.	7,326,670.	MANDEL SUPPORTING FOUNDATION

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CLEVELAND HEBREW SCHOOLS EDUCATIONAL FDTN - 34-0714599, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ELLEN E. & VICTOR J. COHN SUPPORTING FOUNDATION - 31-1606939, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
COMMISSION ON CEMETERY PRESERVATION - 34-1771506, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
FEDERATION HOLDINGS, INC. - 23-7133908 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	HOLDS LEGAL TITLE TO DONATED REAL ESTATE	OHIO	501(C)(2)	N/A	JEWISH FEDERATION OF CLEVELAND		X
IRVING B. FINE FAMILY FOUNDATION - 86-3861172, 25702 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
FGI FOUNDATION - 34-1916912 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
RINA & SAMUEL M. FRANKEL FAMILY FOUNDATION - 31-1502121, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
PEGGY AND JOHN GARSON FAMILY FOUNDATION - 34-1916905, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
J. DAVID AND REBECCA HELLER FAMILY FOUNDATION - 36-4954283, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT AND SUSAN R. HURWITZ FAMILY FOUNDATION - 34-1916908, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE IMMERMEN FOUNDATION - 34-1533181 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
JEWISH COMMUNITY HOUSING INC. - 34-1276120 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
THE MT. SINAI HEALTH CARE FOUNDATION - 34-1777878, 11000 EUCLID AVE, CLEVELAND, OH 44106	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV IX FOUNDATION - 34-1638258 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV XVII FOUNDATION - 34-1827879 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MADAV XVIII FOUNDATION - 34-1827878 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
JACK, JOSEPH AND MORTON MANDEL SUPPORTING FOUNDATION - 34-1350566, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MEISEL & PESSES FAMILY FOUNDATION - 31-1583883, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ALEX & ANNE MILLER FAMILY CHARITABLE FUND - 31-1204735, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID & RUTH MOSKOWITZ FAMILY CHARITABLE FOUNDATION - 34-1806783, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND INEZ MYERS FOUNDATION - 34-6560945 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
EILEEN AND MYRON NICKMAN FAMILY SUPPORTING FOUNDATION - 34-1916911, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
PHYLLIS & DEBRA ANN NOVEMBER CHILDREN'S FUND - 31-1566156, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
OSTARA - 31-1606934 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
THE HARRY RATNER HUMAN SERVICES FUND - 34-1360076, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SEE SCHEDULE R, PART VII, SUPPLEMENTAL INFORMATION FOR PRIMARY ACTIVITY	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
THE RIMON XLI FOUNDATION - 34-1916913 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT S. & SYLVIA K. REITMAN FAMILY FOUNDATION - 31-1502117, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND ENID ROSENBERG FAMILY FOUNDATION - 37-1777614, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
SCHOLNICK FAMILY FOUNDATION - 61-1749334 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NATHAN & FANNYE SHAFRAN FOUNDATION - 34-1458950, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
LAWRENCE C. SHERMAN FAMILY FOUNDATION - 34-1806781, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
MICHAEL & ANITA SIEGAL FAMILY FOUNDATION - 34-1832962, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
LAURA & ALVIN SIEGAL CLG JUD STDIES ED FDTN - 34-0946903, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NORMA AND ERNIE SIEGLER FAMILY FOUNDATION - 34-1546349, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ROBERT AND EILEEN SILL FAMILY FOUNDATION - 46-4104662, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
SIMON FAMILY FOUNDATION - 34-1808584 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X



**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
NAOMI G. & EDWIN Z. SINGER FAMILY FUND - 34-1638257, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
LIPMAN STEIGER FAMILY FOUNDATION - 88-0682344, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
IRVING I. STONE SUPPORT FOUNDATION - 34-1476465, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
NINA & NORMAN WAIN FAMILY FOUNDATION - 31-1502119, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
STANLEY E. AND SALLY HARRIS WERTHEIM FAMILY FOUNDATION - 30-0884987, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
WOLF FAMILY FOUNDATION - 34-1638259 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
BENNETT & DONNA YANOWITZ FAMILY FOUNDATION - 34-1562999, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAN AND ELLEN ZELMAN FAMILY FOUNDATION - 38-3876650, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
DAVID AND IVY ZELMAN FAMILY FOUNDATION - 87-1854300, 25702 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X
ZILBER FAMILY FOUNDATION - 34-1711966 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION	OHIO	501(C)(3)	12A TYPE 1	JEWISH FEDERATION OF CLEVELAND		X

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
LEVINE - MEDINA - 34-1500670 1660 WEST 2ND STREET STE 1100, CLEVELAND, OH 44113-1448	RENTAL REAL ESTATE	OH	N/A	(D) REVENUE EXCLUDED	-234.	135,753.		X	N/A		X	99.00%
KULBER-MEDINA LIMITED PARTNERSHIP - 34-1715418, 126 WEST STREETSBORO ST STE 1, HUDSON, OH 44236	RENTAL REAL ESTATE	OH	N/A	(D) REVENUE EXCLUDED	-90.	-32,812.		X	N/A		X	98.00%
JCF DROST HOLDINGS LTD - 34-1848052, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENTS	OH	MADAV XVII FOUNDATION	(C) UNRELATED BUS REV	20,603.	4,230,115.		X	153,156.		X	99.00%
PARKWOOD LLC - 37-1665471 1000 LAKESIDE AVENUE CLEVELAND, OH 44114	FINANCIAL AND INVESTMENT SERVICES	DE	MANDEL SUPPORTING FOUNDATION	(C) UNRELATED BUS REV	7,224,237.	51,440,858.		X	7,134,076.		X	65.00%

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
CHARITABLE REMAINDER TRUSTS (3) 25701 SCIENCE PARK DRIVE CLEVELAND, OH 44122-7302	CHARITABLE REMAINDER TRUST	OH		TRUST					X
PARKWOOD TRUST COMPANY - 34-1851693 919 N. MARKET ST STE 429 WILMINGTON, DE 19801	FINANCIAL, TRUST AND INVESTMENT SERVICES	DE	PARKWOOD LLC	C CORP	3,133,000.	17,297,800.	65.00%		X

**Part III** Continuation of Identification of Related Organizations Taxable as a Partnership

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportion- ate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CLEVELAND FEDERATION PE I, LLC - 46-3664554, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENTS	OH	JEWISH FEDERATION OF CLEVELAND	(D) REVENUE EXCLUDED	3,797,314.	19,239,163.		X	102,301.		X	70.00%
CLEVELAND FEDERATION PE I, LLC - 46-3664554, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENT	OH	DAVID & INEZ MYERS FOUNDATION	(D) REVENUE EXCLUDED	813,712.	4,122,345.		X	21,920.		X	15.00%
CLEVELAND FEDERATION PE I, LLC - 46-3664554, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENT	OH	MT SINAI HEALTH CARE FOUNDATION	(D) REVENUE EXCLUDED	813,712.	4,122,348.		X	21,920.		X	15.00%
CLEVELAND FEDERATION PE II, LLC - 83-3457838, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENT	OH	JEWISH FEDERATION OF CLEVELAND	(D) REVENUE EXCLUDED	67,473.	27,876,310.		X	-150,148.		X	75.00%
CLEVELAND FEDERATION PE II, LLC - 83-3457838, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENT	OH	DAVID & INEZ MYERS FOUNDATION	(D) REVENUE EXCLUDED	11,334.	4,682,801.		X	21,514.		X	12.50%
CLEVELAND FEDERATION PE II, LLC - 83-3457838, 25701 SCIENCE PARK DRIVE, CLEVELAND, OH 44122-7302	INVESTMENT	OH	MT SINAI HEALTH CARE FOUNDATION	(D) REVENUE EXCLUDED	11,334.	4,682,801.		X	21,514.		X	12.50%

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on 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?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....	X	
<b>s</b> Other transfer of cash or property from related organization(s) .....	X	

**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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CLEVELAND FEDERATION PE I, LLC	B	2,418,665.	COST
(2) CLEVELAND FEDERATION PE II, LLC	B	11,367,134.	COST
(3) CLEVELAND FEDERATION PE I, LLC	S	3,442,964.	COST
(4) CLEVELAND FEDERATION PE II, LLC	S	176,591.	COST
(5)			
(6)			

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionate allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

CLEVELAND HEBREW SCHOOLS EDUCATIONAL FOUNDATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PROMOTION OF QUALITY JEWISH EDUCATION

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

COMMISSION ON CEMETERY PRESERVATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PRESERVATION OF JEWISH CEMETERIES

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

JEWISH COMMUNITY HOUSING INC.:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING PROVIDING SERVICES FOR SENIOR CITIZENS AND INDIVIDUALS WITH

DISABILITIES

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

THE HARRY RATNER HUMAN SERVICES FUND:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF THE

FEDERATION, INCLUDING ASSISTING WITH THE EMERGENCY NEEDS OF SEVERAL

LOCAL AGENCIES' CLIENTS.

SCHEDULE R, PART II, COLUMN B

CONTINUATION OF PRIMARY ACTIVITY:

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

LAURA & ALVIN SIEGAL COLLEGE OF JUDAIC STUDIES EDUCATIONAL FOUNDATION:

SUPPORT CHARITABLE, EDUCATIONAL AND RELIGIOUS PURPOSES OF FEDERATION

INCLUDING THE PROMOTION OF QUALITY LIFE-LONG JEWISH LEARNING

OPPORTUNITIES

Multiple horizontal lines for supplemental information.

Form **8879-TE**

# IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

# 2022

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer JEWISH FEDERATION OF CLEVELAND EIN or SSN 34-0714445

Name and title of officer or person subject to tax MOZELLE JACKSON  
ASST TREASURER

### Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

<b>1a</b> Form 990 check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12)	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9)	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22)	<b>3b</b> _____
<b>4a</b> Form 990-PF check here <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part V, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c)	<b>5b</b> _____
<b>6a</b> Form 990-T check here <input checked="" type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4)	<b>6b</b> <u>17,412.</u>
<b>7a</b> Form 4720 check here <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1)	<b>7b</b> _____
<b>8a</b> Form 5227 check here <input type="checkbox"/>	<b>b</b> FMV of assets at end of tax year (Form 5227, Item D)	<b>8b</b> _____
<b>9a</b> Form 5330 check here <input type="checkbox"/>	<b>b</b> Tax due (Form 5330, Part II, line 19)	<b>9b</b> _____
<b>10a</b> Form 8038-CP check here <input type="checkbox"/>	<b>b</b> Amount of credit payment requested (Form 8038-CP, Part III, line 22)	<b>10b</b> _____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

#### PIN: check one box only

I authorize \_\_\_\_\_ to enter my PIN  Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date 05/14/24

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2022)



# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions.  JEWISH FEDERATION OF CLEVELAND	Taxpayer identification number (TIN)  34-0714445
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 25701 SCIENCE PARK DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CLEVELAND, OH 44122-7302	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	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
Form 990-T (corporation)	07		

MOZELLE JACKSON

- The books are in the care of ▶ 25701 SCIENCE PARK DRIVE - CLEVELAND, OH 44122-7302

Telephone No. ▶ 216.593.2900

Fax No. ▶ 216.593.2901

- 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 TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until MAY 15, 2024, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning JUL 1, 2022, and ending JUN 30, 2023.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 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.	<b>3b</b>	\$	69,397.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

For calendar year 2022 or other tax year beginning JUL 1, 2022, and ending JUN 30, 2023

**2022**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<p><b>A</b> <input type="checkbox"/> Check box if address changed.</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3)  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	<p><b>Print or Type</b></p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>JEWISH FEDERATION OF CLEVELAND</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>25701 SCIENCE PARK DRIVE</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>CLEVELAND, OH 44122-7302</b></p>	<p><b>D</b> Employer identification number   <b>34-0714445</b></p> <p><b>E</b> Group exemption number (see instructions)</p> <p><b>F</b> <input type="checkbox"/> Check box if an amended return.</p>
<p><b>C</b> Book value of all assets at end of year ..... <b>543,373,589.</b></p>			
<p><b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university</p>			
<p><b>H</b> Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439</p>			
<p><b>I</b> Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... <input type="checkbox"/></p>			
<p><b>J</b> Enter the number of attached Schedules A (Form 990-T) ..... <b>3</b></p>			
<p><b>K</b> During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  If "Yes," enter the name and identifying number of the parent corporation.</p>			
<p><b>L</b> The books are in care of <b>MOZELLE JACKSON</b> Telephone number <b>216.593.2900</b></p>			

**Part I Total Unrelated Business Taxable Income**

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	<b>1</b>	93,239.
2 Reserved .....	<b>2</b>	
3 Add lines 1 and 2 .....	<b>3</b>	93,239.
4 Charitable contributions (see instructions for limitation rules) .....	<b>4</b>	9,323.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	<b>5</b>	83,916.
6 Deduction for net operating loss. See instructions .....	<b>6</b>	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	<b>7</b>	83,916.
8 Specific deduction (generally \$1,000, but see instructions for exceptions) .....	<b>8</b>	1,000.
9 <b>Trusts.</b> Section 199A deduction. See instructions .....	<b>9</b>	
10 <b>Total deductions.</b> Add lines 8 and 9 .....	<b>10</b>	1,000.
11 <b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	<b>11</b>	82,916.

**Part II Tax Computation**

1 <b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	<b>1</b>	17,412.
2 <b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>2</b>	
3 <b>Proxy tax.</b> See instructions .....	<b>3</b>	
4 Other tax amounts. See instructions .....	<b>4</b>	
5 Alternative minimum tax (trusts only) .....	<b>5</b>	
6 <b>Tax on noncompliant facility income.</b> See instructions .....	<b>6</b>	
7 <b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	<b>7</b>	17,412.

LHA For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) .....	<b>1a</b>		
<b>b</b>	Other credits (see instructions) .....	<b>1b</b>		
<b>c</b>	General business credit. Attach Form 3800 (see instructions) .....	<b>1c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827) .....	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d .....	<b>1e</b>		
<b>2</b>	Subtract line 1e from Part II, line 7 .....	<b>2</b>		17,412.
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 Other (attach statement) .....	<b>3</b>		
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here .....	<b>4</b>		17,412.
<b>5</b>	Current net 965 tax liability paid from Form 965-A, Part II, column (k) .....	<b>5</b>		0.
<b>6a</b>	Payments: A 2021 overpayment credited to 2022 .....	<b>6a</b>	69,555.	
<b>b</b>	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> .....	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868 .....	<b>6c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions) .....	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions) .....	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941) .....	<b>6f</b>		
<b>g</b>	Other credits, adjustments, and payments: Form 2439 _____ Form 4136 _____ Other _____ Total	<b>6g</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g .....	<b>7</b>		69,555.
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached .....	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed .....	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid .....	<b>10</b>		52,143.
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2023 estimated tax</b> 25,000. <b>Refunded</b> .....	<b>11</b>		27,143.

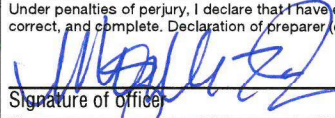
**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here .....	Yes	No
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? .....		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year ..... \$ .....		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ ..... Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
<b>5</b>	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	901101	\$	9,062.
	901101	\$	63,945.
<b>6a</b>	Did the organization change its method of accounting? (see instructions) .....		X
<b>b</b>	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V .....		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  | 05/15/2024 ASST TREASURER

Signature of officer Date Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name: PAUL HAMMERSCHMIDT  
Preparer's signature: PAUL HAMMERSCHMIDT  
Date: 05/14/24  
Check if self-employed:   
PTIN: P01384178  
Firm's name: BDO USA  
Firm's EIN: 13-5381590  
Firm's address: 200 PARK AVENUE, 38TH FLOOR  
NEW YORK, NY 10166  
Phone no.: 212-885-8000

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: JEWISH FEDERATION OF CLEVELAND
B Employer identification number: 34-0714445
C Unrelated business activity code (see instructions): 901101
D Sequence: 1 of 3

E Describe the unrelated trade or business: INCOME FROM PARTNERSHIP PE I

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, and Total. Total income is 102,301.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 2 columns: Deduction description, Amount. Rows include Compensation of officers, Salaries and wages, Repairs and maintenance, Interest, Taxes and licenses, Depreciation, and Total deductions. Total deductions are 0.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold** Enter method of inventory valuation

1 Inventory at beginning of year .....	1	
2 Purchases .....	2	
3 Cost of labor .....	3	
4 Additional section 263A costs (attach statement) .....	4	
5 Other costs (attach statement) .....	5	
6 <b>Total.</b> Add lines 1 through 5 .....	6	
7 Inventory at end of year .....	7	
8 <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) .....				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) .....				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property .....				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement) .....				
b Other deductions (attach statement) .....				
c Total deductions (add lines 3a and 3b, columns A through D) .....				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5 Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6 Divide line 4 by line 5 .....	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6 .....				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) .....				0.
9 Allocable deductions. Multiply line 3c by line 6 .....				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) .....				0.
11 <b>Total dividends-received deductions</b> included in line 10 .....				0.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5	Gross income from activity that is not unrelated business income .....	5	
6	Expenses attributable to income entered on line 5 .....	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	

**Part IX Advertising Income**

- 1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.
  - A  \_\_\_\_\_
  - B  \_\_\_\_\_
  - C  \_\_\_\_\_
  - D  \_\_\_\_\_

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.
a				
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....				
5 Readership costs .....				
6 Circulation income .....				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....				
a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....				0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on Part II, line 1 .....			0.

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 1

DESCRIPTION	NET INCOME OR (LOSS)
CLEVELAND FEDERATION PE I, LLC - ORDINARY BUSINESS INCOME (LOSS)	102,301.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	102,301.



FORM 990-T (A)

POST 2017 NOL SCHEDULE

STATEMENT 2

PRIOR YEAR POST  
2017 NOL

9,062.

NOL DEDUCTION

9,062.

CARRYFORWARD OF  
POST 2017 NOL

0.

990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 3

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/22	9,062.	0.	9,062.	9,062.
NOL CARRYOVER AVAILABLE THIS YEAR			9,062.	9,062.

SCH A (990-T)

SCHEDULE A NOL DETAIL

STATEMENT 4

TAXABLE INCOME FROM ALL ENTITIES	102,301.
THIS ENTITIES PORTION OF TAXABLE INCOME	102,301.
THIS ENTITIES PERCENTAGE OF PRE-2018 NET OPERATING LOSS	100.00%
THIS ENTITIES ALLOWED PRE-2018 NET OPERATING LOSS	0.
TAXABLE INCOME AFTER PRE-2018 NET OPERATING LOSS	102,301.
80% INCOME LIMITATION	81,841.
POST-2017 AVAILABLE	9,062.
LESSER OF POST-2017 NET OPERATING LOSS OR 80% LIMITATION	9,062.

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: JEWISH FEDERATION OF CLEVELAND
B Employer identification number: 34-0714445
C Unrelated business activity code (see instructions): 901101
D Sequence: 2 of 3

E Describe the unrelated trade or business: INCOME FROM PARTNERSHIP PE II

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 5 Income (loss) from a partnership or an S corporation, and 13 Total.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include 1 Compensation of officers, directors, and trustees, 7 Depreciation, 15 Total deductions, and 18 Unrelated business taxable income.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

**Part III Cost of Goods Sold** Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 <b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

**Part V Unrelated Debt-Financed Income** (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  \_\_\_\_\_

B  \_\_\_\_\_

C  \_\_\_\_\_

D  \_\_\_\_\_

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 <b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 <b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 <b>Total dividends-received deductions</b> included in line 10	0.			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
<b>Totals</b>			0.	0.	

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5	Gross income from activity that is not unrelated business income .....	5	
6	Expenses attributable to income entered on line 5 .....	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A B C D

Enter amounts for each periodical listed above in the corresponding column.

Table with 4 columns (A, B, C, D) and 2 rows (Gross advertising income, Add columns A through D).

Table with 4 columns (A, B, C, D) and 2 rows (Direct advertising costs by periodical, Add columns A through D).

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8

5 Readership costs
6 Circulation income
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

Table with 4 columns (A, B, C, D) and 4 rows (Lines 4, 5, 6, 7, 8).

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13

Part X Compensation of Officers, Directors, and Trustees (see instructions)

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business. Includes rows (1) through (4) and a Total row.

Part XI Supplemental Information (see instructions)

Multiple horizontal lines for supplemental information.

FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 5

DESCRIPTION	NET INCOME OR (LOSS)
INVESTMENTS - ORDINARY BUSINESS INCOME (LOSS)	-150,148.
TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5	-150,148.



990-T SCH A POST-2017 NET OPERATING LOSS DEDUCTION STATEMENT 6

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/22	56,427.	0.	56,427.	56,427.
06/30/20	8,420.	902.	7,518.	7,518.
NOL CARRYOVER AVAILABLE THIS YEAR			63,945.	63,945.

SCHEDULE A (Form 990-T)

Unrelated Business Taxable Income From an Unrelated Trade or Business

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information. Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: JEWISH FEDERATION OF CLEVELAND
B Employer identification number: 34-0714445
C Unrelated business activity code (see instructions): 901101
D Sequence: 3 of 3

E Describe the unrelated trade or business: INCOME FROM PARTNERSHIPS

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Gross receipts or sales, Cost of goods sold, Capital gain net income, Income (loss) from a partnership, etc.

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

Table with 3 columns: Line number, Description, Amount. Rows include Compensation of officers, directors, and trustees; Salaries and wages; Repairs and maintenance; Depreciation; Total deductions; Unrelated business income before net operating loss deduction; Deduction for net operating loss; Unrelated business taxable income.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold. Includes a Yes/No checkbox for section 263A rules.

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property with checkboxes A, B, C, D. Rows 2-4: Rent received or accrued from personal/real property and total rents. Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property with checkboxes A, B, C, D. Rows 2-8: Gross income, deductions (depreciation), average acquisition debt, and total gross income. Rows 9-11: Allocable deductions and total dividends-received deductions.

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						
Nonexempt Controlled Organizations						
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10		
(1)						
(2)						
(3)						
(4)						
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)		
<b>Totals</b>			0.	0.		

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>		0.		0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....	4	
5	Gross income from activity that is not unrelated business income .....	5	
6	Expenses attributable to income entered on line 5 .....	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 .....	7	

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A
- B
- C
- D

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income .....				
Add columns A through D. Enter here and on Part I, line 11, column (A) .....				0.

a				
3 Direct advertising costs by periodical .....				
a Add columns A through D. Enter here and on Part I, line 11, column (B) .....				0.

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8 .....

5 Readership costs .....

6 Circulation income .....

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero .....

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 .....


a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 .....

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 .....

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)

INCOME (LOSS) FROM PARTNERSHIPS

STATEMENT 7

DESCRIPTION	NET INCOME OR (LOSS)
M MAGAZINE LTD - ORDINARY BUSINESS INCOME (LOSS)	-555.
TOWNSEND REAL ESTATE FUND LP - NET RENTAL REAL ESTATE INCOME	-17,139.
TOWNSEND REAL ESTATE ALPHA FUND III LP - ORDINARY BUSINESS INCOME (LOSS)	-416.
TOWNSEND REAL ESTATE ALPHA FUND III LP - NET RENTAL REAL ESTATE INCOME	1,625.
TOWNSEND REAL ESTATE ALPHA FUND III LP - INTEREST INCOME	87.
TOWNSEND REAL ESTATE ALPHA FUND III LP - DIVIDEND INCOME	13.
VARDE INVESTMENT PARTNERS LP - ORDINARY BUSINESS INCOME (LOSS)	23,453.
VARDE INVESTMENT PARTNERS LP - NET RENTAL REAL ESTATE INCOME	-832.
VARDE INVESTMENT PARTNERS LP - INTEREST INCOME	34,180.
VARDE INVESTMENT PARTNERS LP - DIVIDEND INCOME	9,538.
VARDE INVESTMENT PARTNERS LP - ROYALTIES	515.
VARDE INVESTMENT PARTNERS LP - OTHER INCOME (LOSS)	-24,566.
DARLINGTON PARTNERS LP - DIVIDEND INCOME	-3,708.
BROOKFIELD STRATEGIC REAL ESTATE PARTNERS II B, LP - ORDINARY BUSINESS INCOM	-177.
BROOKFIELD STRATEGIC REAL ESTATE PARTNERS II B, LP - NET RENTAL REAL ESTATE	-102.
CITYMARK CAPITAL - NET RENTAL REAL ESTATE INCOME	-585,111.
<b>TOTAL INCLUDED ON SCHEDULE A, PART I, LINE 5</b>	<b>-563,195.</b>

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 8

DESCRIPTION

AMOUNT

ACCOUNTING FEES

7,500.

TOTAL TO SCHEDULE A, PART II, LINE 14

7,500.

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L,  
1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2022**

Name  <b>JEWISH FEDERATION OF CLEVELAND</b>	Employer identification number  34-0714445
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				-33,858.
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) .....			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	-33,858.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				103,310.
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	2,113.
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	105,423.

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....	<b>16</b>	
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....	<b>17</b>	71,565.
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns .....	<b>18</b>	71,565.

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.



# Sales and Other Dispositions of Capital Assets

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

JEWISH FEDERATION OF CLEVELAND

Social security number or taxpayer identification no.

34-0714445

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	VARDE INVESTMENT PARTNERS LP							-33,858.

**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if **Box A** above is checked), line 2 (if **Box B** above is checked), or line 3 (if **Box C** above is checked) .....

-33,858.

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1
JEWISH FEDERATION OF CLEVELAND

Social security number or taxpayer identification no.
34-0714445

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
(E) Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
(X) (F) Long-term transactions not reported to you on Form 1099-B

Table with 8 columns: (a) Description of property, (b) Date acquired, (c) Date sold or disposed of, (d) Proceeds (sales price), (e) Cost or other basis, (f) Code(s), (g) Amount of adjustment, (h) Gain or (loss). Rows include TOWNSEND REAL ESTATE ALPHA, FUND III LP, VARDE INVESTMENT PARTNERS LP, and DARLINGTON PARTNERS LP. Totals row shows 103,310.

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Name(s) shown on return

Identifying number

JEWISH FEDERATION OF CLEVELAND

34-0714445

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....

**1a**  
**1b**  
**1c**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft-Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	TOWNSEND REAL ESTATE ALPHA FUND						
	III LP						2,113.

- 3** Gain, if any, from Form 4684, line 39 .....
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....
- 6** Gain, if any, from line 32, from other than casualty or theft .....
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....

**3**  
**4**  
**5**  
**6**  
**7** 2,113.

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions .....
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....

**8**  
**9** 2,113.

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11** Loss, if any, from line 7 .....
- 12** Gain, if any, from line 7 or amount from line 8, if applicable .....
- 13** Gain, if any, from line 31 .....
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a .....
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 .....
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....
- 17** Combine lines 10 through 16 .....

**11** ( )  
**12**  
**13**  
**14**  
**15**  
**16**  
**17**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....

**18a**  
**18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2022)

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
<b>These columns relate to the properties on lines 19A through 19D.</b>			
		<b>Property A</b>	<b>Property B</b>
		<b>Property C</b>	<b>Property D</b>
20	Gross sales price ( <b>Note:</b> See line 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	<b>If section 1245 property:</b>		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the <b>smaller</b> of line 24 or 25a	25b	
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the <b>smaller</b> of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the <b>smaller</b> of line 24 or 27b	27c	
28	<b>If section 1254 property:</b>		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the <b>smaller</b> of line 24 or 28a	28b	
29	<b>If section 1255 property:</b>		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the <b>smaller</b> of line 24 or 29a. See instructions	29b	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

**SCHEDULE D  
(Form 1120)**

Department of the Treasury  
Internal Revenue Service

**Capital Gains and Losses**

Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2022**

Name  <b>JEWISH FEDERATION OF CLEVELAND</b>	Employer identification number  34-0714445
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Did the corporation dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				-33,858.
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) .....			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	-33,858.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				103,310.
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	2,113.
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	105,423.

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....	<b>16</b>	
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....	<b>17</b>	71,565.
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the applicable line on other returns .....	<b>18</b>	71,565.

**Note:** If losses exceed gains, see *Capital Losses* in the instructions.

# Sales and Other Dispositions of Capital Assets

Go to [www.irs.gov/Form8949](http://www.irs.gov/Form8949) for instructions and the latest information.  
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

JEWISH FEDERATION OF CLEVELAND

Social security number or  
taxpayer identification no.

34-0714445

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	VARDE INVESTMENT PARTNERS LP							<33,858.>
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) .....								<33,858.>

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on page 1

**Social security number or taxpayer identification no.**

JEWISH FEDERATION OF CLEVELAND

34-0714445

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	TOWNSEND REAL ESTATE ALPHA FUND III LP							<57.>
	VARDE INVESTMENT PARTNERS LP							<76,778.>
	DARLINGTON PARTNERS LP							180,145.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) .....								103,310.

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Name(s) shown on return

Identifying number

JEWISH FEDERATION OF CLEVELAND

34-0714445

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 .....
- b** Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets .....
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets .....

**1a**  
**1b**  
**1c**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
	TOWNSEND REAL ESTATE ALPHA FUND						
	III LP						2,113.

- 3** Gain, if any, from Form 4684, line 39 .....
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37 .....
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824 .....
- 6** Gain, if any, from line 32, from other than casualty or theft .....
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows .....

**3**  
**4**  
**5**  
**6**  
**7** 2,113.

**Partnerships and S corporations.** Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.

**Individuals, partners, S corporation shareholders, and all others.** If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.

- 8** Nonrecaptured net section 1231 losses from prior years. See instructions .....
- 9** Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions .....

**8**  
**9** 2,113.

**Part II Ordinary Gains and Losses** (see instructions)

**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


- 11** Loss, if any, from line 7 .....
- 12** Gain, if any, from line 7 or amount from line 8, if applicable .....
- 13** Gain, if any, from line 31 .....
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a .....
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36 .....
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824 .....
- 17** Combine lines 10 through 16 .....

**11** ( )  
**12**  
**13**  
**14**  
**15**  
**16**  
**17**

**18** For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.

- a** If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions .....
- b** Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4 .....

**18a**  
**18b**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2022)



**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A			
B			
C			
D			
<b>These columns relate to the properties on lines 19A through 19D.</b>			
		<b>Property A</b>	<b>Property B</b>
		<b>Property C</b>	<b>Property D</b>
20	Gross sales price ( <b>Note:</b> See line 1a before completing.)	20	
21	Cost or other basis plus expense of sale	21	
22	Depreciation (or depletion) allowed or allowable	22	
23	Adjusted basis. Subtract line 22 from line 21	23	
24	Total gain. Subtract line 23 from line 20	24	
25	<b>If section 1245 property:</b>		
a	Depreciation allowed or allowable from line 22	25a	
b	Enter the <b>smaller</b> of line 24 or 25a	25b	
26	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
a	Additional depreciation after 1975. See instructions	26a	
b	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	26b	
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c	
d	Additional depreciation after 1969 and before 1976	26d	
e	Enter the <b>smaller</b> of line 26c or 26d	26e	
f	Section 291 amount (corporations only)	26f	
g	Add lines 26b, 26e, and 26f	26g	
27	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
a	Soil, water, and land clearing expenses	27a	
b	Line 27a multiplied by applicable percentage	27b	
c	Enter the <b>smaller</b> of line 24 or 27b	27c	
28	<b>If section 1254 property:</b>		
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a	
b	Enter the <b>smaller</b> of line 24 or 28a	28b	
29	<b>If section 1255 property:</b>		
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a	
b	Enter the <b>smaller</b> of line 24 or 29a. See instructions	29b	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33	
34	Recomputed depreciation. See instructions	34	
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
TOWNSEND REAL ESTATE ALPHA FUND III, LP	81-3134103

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) CROSSBAY TOWNSEND FEEDER SCSP	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 412F, ROUTE D' ESCH LUXEMBOURG, L-1882 LUXEMBOURG	<b>5b</b> Reference ID number CROSS63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			175,367.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .663 % (b) After .663 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
VARDE INVESTMENT PARTNERS, LP	41-2018992

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

4 Name of transferee (foreign corporation) VP ODYSSEY HOLDINGS LLC	5a Identifying number, if any
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6 Address (including country)	5b Reference ID number VPODD63023
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7 Country code of country of incorporation or organization

8 Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			125,501.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before .190 % (b) After .190 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351 \_\_\_\_\_
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

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 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE I LLC	46-3664554

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) G.K. BCJ-51	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 5/F, PALACE BUILDING, 1-1-1, MARUNOUCHI CHIYODA-KU 100-0005 JAPAN	<b>5b</b> Reference ID number GKBCJ63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			210,167.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 70.000 % (b) After 70.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE I, LLC	46-3664554

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) LORENZ RE LTD SEGREGATED ACCOUNT LAPLACE-C	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 90 PITTS BAY RD., PEMBROKE HM-08 BERMUDA	<b>5b</b> Reference ID number LORENZ63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			115,067.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 70.000 % (b) After 70.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) ECHOBOT HOLDING GMBH	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) MAXIMILIANSPLATZ 17, 80333 MUNCHEN GERMANY	<b>5b</b> Reference ID number ECHO63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			133,144.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No



**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) EVENTS SOFTWARE HOLDCO PTY LTD (EVENTSAIR)	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) LEVEL 21, 101 COLLINS STREET, MELBOURNE VIC 3000 AUSTRALIA	<b>5b</b> Reference ID number EVENT63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			361,209.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) MDCLONE LTD	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) ENERGY 77 BEER SHEVA ISRAEL	<b>5b</b> Reference ID number MDCLONE63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			206,481.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) RE MEGAWATT HOLDING AS	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) C/O ADVOKATFIRMAET BAHR AS TJUUVHOLMEN ALLE OSLO 160250 NORWAY	<b>5b</b> Reference ID number MEGA63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			300,238.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						



- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

Name of transferee (foreign corporation) PASTIFICIO RIVERSIDE S.R.L.	5a Identifying number, if any
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Address (including country) VIA ANSPERTO N. 5 MILANO 20123 ITALY	5b Reference ID number PASTIF63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			305,839.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) 10KC TECHNOLOGY INC.	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 18 KING ST. EAST, SUITE 1400 TORONTO, ONT M5C 1C4 CANADA	<b>5b</b> Reference ID number 10KC63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			151,388.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) SKEDDA HOLDINGS PTY LTD	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) 19/981 NORTH ROAD MURRUMBEENA, VICTORIA 3163 AUSTRALIA	<b>5b</b> Reference ID number SKEDDA63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No



**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			127,895.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
<b>Totals</b>					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
<b>Totals</b>						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Go to [www.irs.gov/Form926](http://www.irs.gov/Form926) for instructions and the latest information.  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor JEWISH FEDERATION OF CLEVELAND	Identifying number (see instructions) 34-0714445
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- 1** Is the transferee a specified 10%-owned foreign corporation that is not a controlled foreign corporation?  Yes  No
- 2** If the transferor was a corporation, complete questions 2a through 2d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by five or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No
- If not, list the controlling shareholder(s) and their identifying number(s).

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No
- If not, list the name and employer identification number (EIN) of the parent corporation.

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(4) been made?  Yes  No

- 3** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 3a through 3d.
- a** List the name and EIN of the transferor's partnership.

Name of partnership	EIN of partnership
CLEVELAND FEDERATION PE II LLC	83-3457838

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

<b>4</b> Name of transferee (foreign corporation) DATAGEN TECHNOLOGIES LTD	<b>5a</b> Identifying number, if any
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<b>6</b> Address (including country) HAMELACHA ST 3 TEL AVIV - YAFO ISRAEL	<b>5b</b> Reference ID number DATAGEN63023
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**7** Country code of country of incorporation or organization

**8** Foreign law characterization (see instructions)

- 9** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

**Section A - Cash**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash			139,610.		

**10** Was cash the only property transferred?  **Yes**  **No**  
 If "Yes," skip the remainder of Part III and go to Part IV.

**Section B - Other Property (other than intangible property subject to section 367(d))**

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Stock and securities					
Inventory					
Other property (not listed under another category)					
Property with built-in loss					
Totals					

**11** Did the transferor transfer stock or securities subject to section 367(a) with respect to which a gain recognition agreement was filed?  **Yes**  **No**

**12 a** Were any assets of a foreign branch (including a branch that is a foreign disregarded entity) transferred to a foreign corporation?  **Yes**  **No**  
 If "Yes," go to line 12b.

**b** Was the transferor a domestic corporation that transferred substantially all of the assets of a foreign branch (including a branch that is a foreign disregarded entity) to a specified 10%-owned foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12c. If "No," skip lines 12c and 12d, and go to line 13.

**c** Immediately after the transfer, was the domestic corporation a U.S. shareholder with respect to the transferee foreign corporation?  **Yes**  **No**  
 If "Yes," continue to line 12d. If "No," skip line 12d, and go to line 13.

**d** Enter the transferred loss amount included in gross income as required under section 91 ► \$ \_\_\_\_\_

**13** Did the transferor transfer property described in section 367(d)(4)?  **Yes**  **No**  
 If "No," skip Section C and questions 14a through 15.

**Section C - Intangible Property Subject to Section 367(d)**

Type of property	(a) Date of transfer	(b) Description of property	(c) Useful life	(d) Arm's length price on date of transfer	(e) Cost or other basis	(f) Income inclusion for year of transfer
Property described in sec. 367(d)(4)						
Totals						

- 14 a Did the transferor transfer any intangible property that, at the time of the transfer, had a useful life reasonably anticipated to exceed 20 years?  Yes  No
- b At the time of the transfer, did any of the transferred intangible property have an indefinite useful life?  Yes  No
- c Did the transferor choose to apply the 20-year inclusion period provided under Regulations section 1.367(d)-1(c)(3)(ii) for any intangible property?  Yes  No
- d If the answer to line 14c is "Yes," enter the total estimated anticipated income or cost reduction attributable to the intangible property's, or properties', as applicable, use(s) beyond the 20-year period described in Regulations section 1.367(d)-1(c)(3)(ii) ▶ \$ \_\_\_\_\_
- 15 Was any intangible property transferred considered or anticipated to be, at the time of the transfer or at any time thereafter, a platform contribution as defined in Regulations section 1.482-7(c)(1)?  Yes  No

**Supplemental Part III Information Required To Be Reported** (see instructions)

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**Part IV Additional Information Regarding Transfer of Property** (see instructions)

- 16 Enter the transferor's interest in the transferee foreign corporation before and after the transfer.  
(a) Before 75.000 % (b) After 75.000 %
- 17 Type of nonrecognition transaction (see instructions) ▶ IRC SECTION 351
- 18 Indicate whether any transfer reported in Part III is subject to any of the following.
  - a Gain recognition under section 904(f)(3)  Yes  No
  - b Gain recognition under section 904(f)(5)(F)  Yes  No
  - c Recapture under section 1503(d)  Yes  No
  - d Exchange gain under section 987  Yes  No
- 19 Did this transfer result from a change in entity classification?  Yes  No
- 20 a Did a domestic corporation make a distribution of property covered by section 367(e)(2)? (see instructions)  Yes  No  
If "Yes," complete lines 20b and 20c.
- b Enter the total amount of gain or loss recognized pursuant to Regulations section 1.367(e)-2(b) ▶ \$ \_\_\_\_\_
- c Did the domestic corporation not recognize gain or loss on the distribution of property because the property was used in the conduct of U.S. trade or business under Regulations section 1.367(e)-2(b)(2)?  Yes  No
- 21 Did a domestic corporation make a section 355 distribution of stock in a foreign controlled corporation covered by section 367(e)(1)? See instructions  Yes  No