

Short Form Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

- ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
- ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 01/01, 2008, and ending 12/31, 20 **08**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization KAVOD VNICHUM Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 8112 Sea Water Path City or town, state or country, and ZIP + 4 Columbia, MD 21045	D Employer identification number 01 0604102 E Telephone number (410) 733-3700 F Group Exemption Number . . . ▶
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• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: Cash Accrual
Other (specify) ▶

I Website: ▶ www.jewish-funerals.org

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

J Organization type (check only one) — 501(c) (**3**) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **97,388**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	58,211
	2 Program service revenue including government fees and contracts	2	32,875
	3 Membership dues and assessments	3	2,718
	4 Investment income	4	442
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	0
	6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	b Less: direct expenses other than fundraising expenses	6b	
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	0	
7a Gross sales of inventory, less returns and allowances	7a	3,142	
b Less: cost of goods sold	7b	728	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	2,414	
8 Other revenue (describe ▶ _____)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8.	9	96,660	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	12,500
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ See Statement 2)	16	38,142
17 Total expenses. Add lines 10 through 16.	17	50,642	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	46,018
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	4,564
	20 Other changes in net assets or fund balances (attach explanation) See Statement 3	20	634
	21 Net assets or fund balances at end of year. Combine lines 18 through 20.	21	51,216

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

			(A) Beginning of year		(B) End of year
22 Cash, savings, and investments			4,564	22	51,216
23 Land and buildings			0	23	
24 Other assets (describe ▶ _____)			0	24	0
25 Total assets			4,564	25	51,216
26 Total liabilities (describe ▶ _____)			0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)			4,564	27	51,216

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I	40b	✓
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter amount of tax on line 40c reimbursed by the organization		0
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e	✓
41	List the states with which a copy of this return is filed. ▶ MD		
42a	The books are in care of ▶ David Zinner Telephone no. ▶ (410) 733-3700 Located at ▶ 8112 Sea Water Path, Columbia, MD 21045 ZIP + 4 ▶ 21045		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	✓
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶	42c	✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46–49 and complete the tables for lines 50 and 51.

- | | | Yes | No |
|--|------------|-----|----|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | | ✓ |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | | ✓ |
| 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | ✓ |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | ✓ |
| b If "Yes," was the related organization(s) a section 527 organization? | 49b | | |
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000 ▶				

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors each receiving over \$100,000 . . ▶		

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

Sign Here

▶ Signature of officer: **David Zinner, Executive Director** Date: _____

▶ Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's Identifying Number (See instructions): _____

EIN: _____ Phone no.: _____

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

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five 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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3 % support test—2008. 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 ▶ <input type="checkbox"/>		
b 33 1/3 % support test—2007. 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 ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2007. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
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 ▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,743	37,306	11,358	8,985	61,679	127,071
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16,584	29,901	44,134	15,465	35,117	141,201
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1-5	24,327	67,207	55,492	24,450	96,796	268,272
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000	0	15,000	0	0	50,000	65,000
c Add lines 7a and 7b	0	15,000	0	0	50,000	65,000
8 Public support (Subtract line 7c from line 6.)						203,272

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	24,327	67,207	55,492	24,450	96,796	268,272
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	0	0		442	442
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	0	0	0	0	442	442
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)						268,714

14 First five 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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	75.65 %
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	100 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.16 %
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	0 %

19a 33 1/3 % support tests—2008. 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—2007. 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 ▶

Statement 1 : Reasonable Cause Explanations

Statement 2 : Other Expenses Schedule

Statement 3 : Other Changes In Net Assets Schedule

Statement 4 : Program Service Accomplishments

Statement 5 : Officers, Directors, Trustees and Key Employees Compensation

Statement 1

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Line Number:

ReasonableCauseExplanation

KAVOD VNICHUM

01-0604102

Reasonable Cause Explanations

Explanation

extension filed

Statement 2

Form: 990-EZ

Page: 1

Line Number: Part I Line 16

OtherExpensesSchedule2

KAVOD VNICHUM

01-0604102

Other Expenses Schedule

Description	Amount
Conference expenses	\$29,120
Gamliel Institute Administrative Expenses	\$3,142
Website fees	\$1,051
Bank charges and Credit Card fees	\$1,070
Telephone	\$2,831
Other administrative expenses	\$928
Total:	\$38,142

Statement 3

Form: 990-EZ

Page: 1

Line Number: Part I Line 20

OtherChangesInNetAssetsSchedule

KAVOD VNICHUM

01-0604102

Other Changes In Net Assets Schedule

Description	Amount
adjustment	\$634
Total:	\$634

Statement 4

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Page: 2

Line Number: Part III Line 28

ProgramServiceAccomplishmentStatement

KAVOD VNICHUM**01-0604102****Program Service Accomplishments**

Achievement	Grants And Allocations	includes Foreign Grants	Program Service Expenses
Judaism Programs: Gamliel Institute, a 3 year educational and training course, on the continuum of care from before bereavement, to death, to mourning for volunteers in synagogues and communities, clergy and professionals. (0 Students)	\$0		\$15,642
Religion Related, Spiritual Development: Maintain website, publish e-newsletter, respond to e-mail and phone questions (135355 web page visitors)	\$0		\$1,051
Judaism Programs: Develop Training DVDs for Chevra Kadisha groups to use with their members (100 purchases)	\$0		\$0
Religion Related, Spiritual Development: Chevra Kadisha conference - education about Jewish traditions around death and dying, including care for the dead, comfort for the bereaved. Workshops, lectures, study, networking. (150 conference attendees)	\$0		\$29,120
Religion Related, Spiritual Development: Provide assistance to synagogues and communities organizing Chevra Kadisha burial societies (15 communities)	\$0		\$0
Total:			\$45,813

Statement 5KAVOD VNICHUM
01-0604102

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Line Number: Part IV

OfficersDirectorsEtcStatement

Officers, Directors, Trustees and Key Employees Compensation

Name	Title and Hrs	Compensation	Benefits	Expense
Laurie Dinerstein Kurs 172 Oak Creek Rd East Windsor, NJ 08520	Vice President 10	\$0	\$0	\$0
Bob Hausman 4000 Cathedral Ave 332B Washington DC, DC 20016	Board Member 10	\$0	\$0	\$0
Mel Glazer 1523 E Monument St Colorado Springs, CO 80909	Board Member 10	\$0	\$0	\$0
Linda Holtzman 1299 Church Road Philadelphia, PA 19095	Board Member 10	\$0	\$0	\$0
Joseph Ozarowski 3906 White Cloud Dr Skokie, IL 60076	Board Member 10	\$0	\$0	\$0
Carol Cunradi 7201 Gladys Ave El Cerrito, CA 94530	Board Member 10	\$0	\$0	\$0
Malke Frank 1545 Asbury Pl Pittsburgh, PA 15217	Board Member 10	\$0	\$0	\$0
Reba Herzfeld 4798 Summerset Lane Dunwoody, GA 30338	Board Member 10	\$0	\$0	\$0
Rick Light 2571 36th St Los Alamos, NM 87544	Vice-President 10	\$0	\$0	\$0
David Zinner 8112 Sea Water Path Columbia, MD 21045	Exec Director/CEO 40	\$29,667	\$0	\$0
Jackie Stromer 465 Churchill Rd Teaneck, NJ 07666	Board Member 10	\$0	\$0	\$0
Lynn Greenhough 2895 Austin Ave Victoria, British Columbia V9A 2K8 CA	Board Member 10	\$0	\$0	\$0
Joyce Friedman 2800 NW 45th St Oklahoma City, OK 73112	Vice-President 10	\$0	\$0	\$0
Yvette Kaweblum 7659 Newport Terr Boca Raton, FL 33433	Board Member 10	\$0	\$0	\$0
Rena Boroditsky 1023 Main St Winnipeg, Manitoba R2W	Treasurer 10	\$0	\$0	\$0

Statement 5**KAVOD VNICHUM**

3P9

CA

Bruce Bloom 1525 Hatteras St North Hollywood, CA 91607	Board Member 10	\$0	\$0	\$0
Michael Slater 536 Wesley Ave Evanston, IL 60202	Board Member 10	\$0	\$0	\$0
Vicki Weitzenhofer 12512 Collinstone Ct Glen Allen, VA 23059	Board Member 10	\$0	\$0	\$0
Shaul Ginsberg 4218 Fort Hamilton Pkwy Brooklyn, NY 11219	Board Member 10	\$0	\$0	\$0
Michelle Caplan 2900 SW Peaceful Ln Portland, OR 97239	Board Member 40	\$3,000	\$0	\$0
Moshe Epstein 462 Westfield Av Bridgeport, CT 06606	Board Member 10	\$0	\$0	\$0
Stuart Kelman 1841 Berkeley Way Berkeley, CA 94707	Chairman 40	\$0	\$5,000	\$2,174
Total:		\$32,667	\$5,000	\$2,174