

Short Form Return of Organization Exempt From Income Tax

2011

Open to Public
Inspection

**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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).
- All other organizations with gross receipts less than \$200,000 and total assets less than \$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.*

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning <u>01/01</u> , 2011, and ending <u>12/31</u> , 20 <u>11</u>	
B Check if applicable:	C Name of organization
<input type="checkbox"/> Address change	KAVOD VNICHUM
<input type="checkbox"/> Name change	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
<input type="checkbox"/> Initial return	8112 Sea Water Path
<input type="checkbox"/> Terminated	City or town, state or country, and ZIP + 4
<input type="checkbox"/> Amended return	Columbia, MD 21045
<input type="checkbox"/> Application pending	D Employer identification number
	01-0604102
	E Telephone number
	410-733-3700
	F Group Exemption Number ▶
G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).
I Website: ▶ <u>www.jewish-funerals.org</u>	
J Tax-exempt status (check only one) – <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.	
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 86,136	

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)
Check if the organization used Schedule O to respond to any question in this Part I

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	20,861
	2 Program service revenue including government fees and contracts	2	62,099
	3 Membership dues and assessments	3	2,160
	4 Investment income	4	2
	5a Gross amount from sale of assets other than inventory	5a	0
	b Less: cost or other basis and sales expenses	5b	0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
b Gross income from fundraising events (not including \$ <u>0</u> of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	
c Less: direct expenses from gaming and fundraising events	6c	0	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a	1,014	
b Less: cost of goods sold	7b	1,811	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	-797	
8 Other revenue (describe in Schedule O)	8	0	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	84,325	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	16,868
	11 Benefits paid to or for members	11	0
	12 Salaries, other compensation, and employee benefits	12	0
	13 Professional fees and other payments to independent contractors	13	14,518
	14 Occupancy, rent, utilities, and maintenance	14	4,342
	15 Printing, publications, postage, and shipping	15	1,397
	16 Other expenses (describe in Schedule O) <u>See Schedule O, Statement 1</u>	16	37,840
17 Total expenses. Add lines 10 through 16 ▶	17	74,965	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	9,360
	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	8,569
	20 Other changes in net assets or fund balances (explain in Schedule O) <u>See Schedule O, Statement 2</u>	20	-1
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	17,928

Part II Balance Sheets. (see the instructions for Part II.)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	11,569	22 26,667
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O) <i>See Schedule O, Statement 3</i>	0	24 2,500
25 Total assets	11,569	25 29,167
26 Total liabilities (describe in Schedule O) <i>See Schedule O, Statement 4</i>	3,000	26 11,239
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	8,569	27 17,928

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

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

What is the organization's primary exempt purpose? *See Schedule O, Statement 5*

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 <u>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. (35 Students)</u> (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	34,127
29 <u>Religion Related, Spiritual Development: Maintain website, publish e-newsletter, respond to e-mail and phone questions (142,655 web page visitors)</u> (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	2,148
30 <u>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)</u> (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	31,254
31 Other program services (describe in Schedule O) <i>See Schedule O, Statement 6</i> (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	75
32 Total program service expenses (add lines 28a through 31a)	32	67,604

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Stuart Kelman</u> 1841 Berkeley Way, Berkeley, CA 94707	Chairman, 15	0	0	0
<u>Michael Slater</u> 536 Wesley Ave, Evanston, IL 60202	President, 10	0	0	0
<u>Rick Light</u> 2571 36th St, Los Alamos, NM 87544	Vice-President, 10	0	0	0
<u>Carol Cunradi</u> 7201 Gladys Ave, El Cerrito, CA 94530	Vice-President, 10	0	0	0
<u>Barbara Kavadias</u> 34 Lord William Penn Dr, Morristown, NJ 07960	Vice-President, 10	0	0	0
<u>Vicki Weitzenhofer</u> 12512 Collinstone Ct, Glen Allen, VA 23059	Co-Treasurer, 5	0	0	0
<u>Charles Rosenblum</u> Rose Schnitzer Manor 6140 SW Boundary St, Portland, OR	Co-Treasurer, 5	0	0	0
<u>David Zinner</u> 8112 Sea Water Path, Columbia, MD 21045	Exec Director/CEO, 20	0	0	0

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

Table with columns for question number, question text, and Yes/No checkboxes. Rows include questions 33 through 45b regarding organizational activities, financials, and compliance.

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.
 Check if the organization used Schedule O to respond to any question in this Part VI

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

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

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000 ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ **Yes** **No**

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

Sign Here	▶ Signature of officer	Date
	▶ David Zinner, Executive Director Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no. ▶			

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2011

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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. ▶ See separate instructions.

Name of the organization

KAVOD VNICHUM

Employer identification number

01-0604102

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 11, 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.)
- 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 organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III—Functionally integrated d Type III—Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
 - (ii) A family member of a person described in (i) above?

	Yes	No
11g(ii)		
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(iii)		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 through 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. 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 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

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,985	61,679	64,577	7,690	23,021	165,952
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	15,465	35,117	39,606	65,387	63,113	218,688
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 through 5	24,450	96,796	104,183	73,077	86,134	384,640
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 \$5,000 or 1% of the amount on line 13 for the year	0	50,000	50,000		0	100,000
c Add lines 7a and 7b	0	50,000	50,000	0	0	100,000
8 Public support (Subtract line 7c from line 6.)						284,640

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	24,450	96,796	104,183	73,077	86,134	384,640
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		442	48	193	2	685
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	442	48	193	2	685
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.)	24,450	97,238	104,231	73,270	86,136	385,235
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	73.87 %
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	71.61 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	0.18 %
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	0.19 %
19a 33 1/3% support tests—2011. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2010. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Schedule O, Statement 1

Form: 990-EZ

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Line Number: Part I Line 16

KAVOD VNICHUM

01-0604102

Other Expenses Structured Explanation

Description	Amount
Transportation and hotel reimbursement for speakers	2,454
Conference food and rooms	25,674
Travel	1,655
Computer services	5,146
Office supplies	143
Credit card fees and bank charges	2,768
Total:	37,840

Schedule O, Statement 2

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Line Number: Part I Line 20

KAVOD VNICHUM

01-0604102

Other Changes In Net Assets Structured Explanation

Description	Amount
rounding	-1
Total:	-1

Schedule O, Statement 3

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Line Number: Part II Line 24

KAVOD VNICHUM

01-0604102

Other Assets Structured Explanation

Description	EOY Amount
Prepaid Conference Deposit	2,500
Total:	2,500

Other Liabilities Structured Explanation

Description	EOY Amount
Accounts payable	7,322
Prepaid tuition	3,000
Prepaid conference registration	917
Total:	11,239

Primary Exempt Purpose

Primary Exempt Purpose

Provide education about traditional Jewish funeral burial and mourning practice

Other Program Service Accomplishments

Description	Grants And Allocations	Includes Foreign Grants	Program Service Expenses
Religion Related, Spiritual Development: Provide assistance to synagogues and communities organizing Chevra Kadisha burial societies (20 communities)	0		75
Total:			75