

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

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)** Do not enter social security numbers on this form as it may be made public.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
2019  
**Open to Public Inspection**

**A For the 2019 calendar year, or tax year beginning 07-01-2019, and ending 06-30-2020**

- B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization  
The Jewish Federations of North America Inc

% PAMELA ZALTSMAN  
Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
25 Broadway Suite 1700

City or town, state or province, country, and ZIP or foreign postal code  
New York, NY 10004

**D** Employer identification number  
13-1624240

**E** Telephone number  
(212) 284-6615

**G** Gross receipts \$ 267,603,933

**F** Name and address of principal officer:  
ERIC FINGERHUT  
25 Broadway STE 1700  
New York, NY 10004

**H(a)** Is this a group return for subordinates?  Yes  No

**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ www.jewishfederations.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1935

**M** State of legal domicile: NY

**Part I Summary**

**1** Briefly describe the organization's mission or most significant activities:  
 THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS 146 FEDERATIONS, 300+ NETWORK COMMUNITIES AND 30 SEPARATELY INCORPORATED JEWISH COMMUNITY FOUNDATIONS.

**2** Check this box  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)	123
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	122
<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	173
<b>6</b> Total number of volunteers (estimate if necessary)	180
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	0
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 39	0

	Prior Year	Current Year
	<b>8</b> Contributions and grants (Part VIII, line 1h)	249,638,283
<b>9</b> Program service revenue (Part VIII, line 2g)	20,128,993	18,327,870
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,464,912	3,223,802
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	273,232,188	253,751,654
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	220,615,523	219,312,542
<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)	24,082,668	27,189,809
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,549,551		
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,035,016	18,718,766
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	270,733,207	265,221,117
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	2,498,981	-11,469,463
	Beginning of Current Year	End of Year
<b>20</b> Total assets (Part X, line 16)	283,116,192	273,845,110
<b>21</b> Total liabilities (Part X, line 26)	160,513,345	166,849,691
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	122,602,847	106,995,419

**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.

**Sign Here**

Signature of officer: PAM ZALTSMAN CFO  
 Date: 2021-05-04  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: BDO USA LLP  
 Preparer's signature: [Signature]  
 Date: [Date]  
 Check  if self-employed  
 PTIN: P01384178  
 Firm's name: BDO USA LLP  
 Firm's EIN: [EIN]  
 Firm's address: 100 PARK AVENUE  
 Phone no. (212) 885-8000  
 NEW YORK, NY 100175001

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

**1** Briefly describe the organization's mission:

THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS AND SERVES 146 JEWISH FEDERATIONS, 300 INDEPENDENT NETWORK JEWISH COMMUNITIES ACROSS NORTH AMERICA AND 30 SEPARATELY INCORPORATED JEWISH COMMUNITY FOUNDATIONS. THE FEDERATION MOVEMENT PROTECTS AND ENHANCES THE WELL-BEING OF JEWS WORLDWIDE THROUGH THE VALUES OF TIKKUN OLAM (REPAIRING THE WORLD), TZEDAKAH (CHARITY AND SOCIAL JUSTICE) AND TORAH (JEWISH LEARNING). THE JEWISH FEDERATIONS OF NORTH AMERICA LEADS A CONTINENTAL FEDERATION MOVEMENT TO MOBILIZE FINANCIAL AND SOCIAL RESOURCES THROUGH PHILANTHROPIC ENDEAVORS, STRATEGIC INITIATIVES AND INTERNATIONAL AGENCIES THAT STRENGTHEN THE JEWISH PEOPLE.

**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  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  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 \$ **211,618,369** including grants of \$ **211,267,868**) (Revenue \$ )  
 GRANTS TO UNITED ISRAEL APPEAL, INC., THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE AND WORLD ORT. PROVIDING IMMIGRATION AND ABSORPTION SERVICES FOR JEWISH IDENTITY PROGRAMS, EDUCATIONAL AND VOCATIONAL TRAINING, RELIEF AND WELFARE PROGRAMS AROUND THE WORLD AND SOCIAL DEVELOPMENT PROGRAMS.

**4b** (Code: ) (Expenses \$ **20,627,953** including grants of \$ ) (Revenue \$ **13,266,688**)  
 FUNDRAISING/INFRASTRUCTURE: JFNAS PHILANTHROPIC RESOURCES DEPARTMENT PROVIDES FUNDRAISING EXPERTISE, CONSULTING AND SUPPORT FOR JEWISH FEDERATIONS AND SMALLER NETWORK COMMUNITIES. THE DEPARTMENT DEVELOPS PROGRAMS AND NETWORKING OPPORTUNITIES FOR AFFINITY GROUPS OF DONORS, INCLUDING WOMEN AND YOUNG LEADERS, AND PROFESSIONAL COHORTS RELATED TO ENDOWMENTS, LEGACY GIVING, UNRESTRICTED AND RESTRICTED GIVING.

**4c** (Code: ) (Expenses \$ **7,675,608** including grants of \$ ) (Revenue \$ **3,648,709**)  
 POWER OF THE COLLECTIVE JFNA HELPS FEDERATIONS BUILD FLOURISHING JEWISH COMMUNITIES. IN THE FIELDS OF CAREGIVING, AGING, PHILANTHROPY, DISABILITY, FOREIGN POLICY, HOMELAND SECURITY AND HEALTH CARE, WE ARE THOUGHT LEADERS AND ADVOCATES. WHEN THE COVID PANDEMIC HIT WE RESPONDED. HELPING THOUSANDS OF JEWISH ORGANIZATIONS WITH FINANCIAL AND ORGANIZATIONAL PLANNING, GAIN ACCESS TO PROTECTIVE GEAR, AND SUPPORTING LOCAL FEDERATION EFFORTS TO ADDRESS HOUSING AND FOOD INSECURITY.

(Code: ) (Expenses \$ **3,061,360** including grants of \$ **3,061,360**) (Revenue \$ **860,700**)  
 Grants to agencies for humanitarian purposes.

(Code: ) (Expenses \$ **799,661** including grants of \$ ) (Revenue \$ **171,391**)  
 Work with Overseas partners

(Code: ) (Expenses \$ **4,983,314** including grants of \$ **4,983,314**) (Revenue \$ )  
 U.S. Government Grant Holocaust Survivors Fund

(Code: ) (Expenses \$ **2,149,227** including grants of \$ ) (Revenue \$ **380,382**)  
 Recruiting & developing talent for Federations

**4d** Other program services (Describe in Schedule O.)  
 (Expenses \$ **10,993,562** including grants of \$ **8,044,674**) (Revenue \$ **1,412,473**)

**4e** Total program service expenses **250,915,492**

**Part IV Checklist of Required Schedules**

		Yes	No
<b>1</b>	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	Yes	
<b>2</b>	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	Yes	
<b>3</b>	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		No
<b>4</b>	<b>Section 501(c)(3) organizations.</b> 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	Yes	
<b>5</b>	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		No
<b>6</b>	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		No
<b>7</b>	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		No
<b>8</b>	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		No
<b>9</b>	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		No
<b>10</b>	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	Yes	
<b>11</b>	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>11a</b>	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	Yes	
<b>11b</b>	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		No
<b>11c</b>	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		No
<b>11d</b>	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		No
<b>11e</b>	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	Yes	
<b>11f</b>	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	Yes	
<b>12a</b>	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		No
<b>12b</b>	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	Yes	
<b>13</b>	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
<b>14a</b>	Did the organization maintain an office, employees, or agents outside of the United States?	Yes	
<b>14b</b>	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	Yes	
<b>15</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	Yes	
<b>16</b>	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		No
<b>17</b>	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		No
<b>18</b>	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		No
<b>19</b>	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		No
<b>20a</b>	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		No
<b>20b</b>	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	Yes	

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

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 [checked]

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

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

Table with 10 columns: Question ID, Question Text, Answer Box, and three columns for Yes/No/Other responses. Rows include questions 2a through 16 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, contributions, and organizational status.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee... 3 Did the organization delegate control... 4 Did the organization make any significant changes... 5 Did the organization become aware... 6 Did the organization have members... 7a Did the organization have members... 7b Are any governance decisions... 8 Did the organization contemporaneously document... 8a The governing body... 8b Each committee... 9 Is there any officer, director, trustee...

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... 10b If "Yes," did the organization have written policies... 11a Has the organization provided a complete copy... 11b Describe in Schedule O the process... 12a Did the organization have a written conflict of interest policy... 12b Were officers, directors, or trustees... 12c Did the organization regularly and consistently monitor... 13 Did the organization have a written whistleblower policy... 14 Did the organization have a written document retention... 15 Did the process for determining compensation... 15a The organization's CEO... 15b Other officers or key employees... 16a Did the organization invest in, contribute assets to... 16b If "Yes," did the organization follow a written policy...

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed... 18 Section 6104 requires an organization to make its Form 1023... 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents... 20 State the name, address, and telephone number of the person who possesses the organization's books and records...

**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 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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, or 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 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 dotted 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)	(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			
(1) Gerrald B Silverman ..... President & CEO thru 9/2019	50.0 ..... 0.0			X				470,699	0	48,213
(2) Mark Gurvis ..... Executive Vice President	50.0 ..... 0.0			X				408,746	0	41,388
(3) Becky Caspi ..... Director General Israel Office	50.0 ..... 0.0				X			303,387	0	77,830
(4) Eric Fingerhut ..... President & CEO eff. 7/2019	50.0 ..... 0.0			X				293,900	0	29,377
(5) Renee Rothstein ..... Senior Vice President	50.0 ..... 0.0				X			296,532	0	23,846
(6) Shari Cohen ..... Vice President	50.0 ..... 0.0					X		275,648	0	40,007
(7) William Daroff ..... Senior Vice President	50.0 ..... 0.0				X			271,771	0	37,617
(8) David Kessel ..... Associate Vice President	50.0 ..... 0.0					X		266,786	0	15,106
(9) Irit Gross ..... Associate Vice President	50.0 ..... 0.0					X		217,241	0	39,186
(10) Pamela A Zaltsman ..... Chief Financial Officer	37.5 ..... 12.5			X				179,852	59,951	12,110
(11) Beth Mann ..... Vice President	50.0 ..... 0.0					X		215,366	0	26,286
(12) Kimberlee Fish ..... Executive Director	50.0 ..... 0.0					X		209,555	0	21,968
(13) Becky Porath ..... General Counsel	50.0 ..... 0.0			X				177,065	0	42,714
(14) David Mallach ..... V-UIA/Executive VP-IEF	20.0 ..... 30.0				X			69,302	103,952	42,211
(15) Brian Abrahams ..... Senior Vice President	50.0 ..... 0.0				X			186,074	0	9,061
(16) Pam Kurtzman ..... Senior Vice President	50.0 ..... 0.0				X			166,024	0	6,965
(17) Mark Wilf ..... Chair of the Board	20.0 ..... 1.0	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 dotted 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)	(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	Former highest compensated employee			
(18) Jodi Schwartz	20.0	X		X		0	0	0	
Vice Chair of the Board	20.0					0	0	0	
(19) Cynthia Shapira	20.0	X		X		0	0	0	
Vice Chair of Board	20.0					0	0	0	
(20) David T Brown	20.0	X		X		0	0	0	
National Campaign Chair	20.0					0	0	0	
(21) Harold Gernsbacher	20.0	X		X		0	0	0	
Treasurer	20.0					0	0	0	
(22) Julie Platt	20.0	X		X		0	0	0	
Secretary	20.0					0	0	0	
(23) Michae Abrams	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(24) Wendy Abrams	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(25) RicBerts Abram	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(26) Ari Ackerman	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(27) Meryll Airmann	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(28) Sari Anne Rapkin	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(29) Sanford Antigias	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(30) Stephen Aronson	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(31) Judith Baum	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(32) Bradley Bell	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(33) Ariel Bentata	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(34) Amy Berger Chafetz	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(35) Dennis Bernard	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(36) Sarin Cohen	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(37) Dena Boronkay Rashes	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(38) Matthe Brachman	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(39) David Bramzon	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(40) Deborah Bran	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(41) David J Butler	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(42) Sam Chafetz	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(43) Rina Chessin	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(44) Brett Cohen	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(45) Alex Cristall	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(46) Leslie Dannie Rosenthal	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(47) J Davide Heller	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(48) Alisa Doctoroff	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(49) Billu Efros	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(50) Tina Erlich	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(51) Dori Fineinback	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(52) Richard Fiedotin	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(53) Cindy Finestone	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(54) Isaac K Fisher	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(55) Suzette Fisher	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(56) Martine Fleishman	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(57) Michael Frankel	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(58) William Freedman	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(59) Lisa Galanti	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(60) Meryl Gallatin	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(61) Judith Galler	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(62) Ira Geisem	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(63) Carolyn Gitlin	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(64) Debra Guber	1.0	X				0	0	0	
Trustee Through November 2019	1.0					0	0	0	
(65) Arthur Goldberg	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(66) Theodore Goldberg	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(67) Michael Goldberg	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(68) Debby Goldenberg	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(69) David Golder	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(70) Marilyn Goldsmith	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(71) Beth Goldsmith	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(72) Meredith Goldstein	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(73) Stephen Gordon	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(74) Jacy Grais	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(75) Suzanne B Grant	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(76) Joshua Green	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(77) Gerald Greiman	1.0	X				0	0	0	
Trustee Through November 2019	1.0					0	0	0	
(78) Alberto Grinspun	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(79) Nell Gurvitch	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(80) Dan Guyer	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(81) James Heeger	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(82) Alison Himel	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(83) Michelle Hirsch	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(84) Dana Hirt	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(85) Andrew S Hochberg	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(86) Andy Hodes	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(87) Rachel Hoffer	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(88) Linda A Hurwitz	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(89) Karen James	1.0	X				0	0	0	
Trustee Thru November 2019	1.0					0	0	0	
(90) Sharon Janks	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(91) Cynthia Janower	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(92) Beth Kaplan	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(93) Aron Karabel	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(94) Julie Kass	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(95) Robin Kauffman Saran	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(96) Matthew Keller	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(97) Sherri Ketal	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(98) Linda Ketover	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(99) Sheryl Kimerling	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(100) David-Seth Kirshner	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(101) Amy Kline	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(102) Lori Klinghoffer	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(103) Simone Knego	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(104) Rena Kopelman	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(105) Jennifer L Korach	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(106) Leslie Kramer	1.0	X				0	0	0	
Trustee eff. 6/2020	1.0					0	0	0	
(107) Scott Krieger	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(108) Jocelyn Krifcher	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(109) Shelly Kupfer	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(110) Robert Lapin	1.0	X				0	0	0	
Trustee Beyond Service January	1.0					0	0	0	
(111) Michael Lebovitz	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(112) David Lentz	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(113) Jonathan P Levitt	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(114) Keith Libman	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(115) Joan Lubar	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(116) Kathy Manning	1.0	X				0	0	0	
Trustee	1.0					0	0	0	
(117) Joel Marks	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(118) Adam Miller	1.0	X				0	0	0	
Trustee thru 6/2020	1.0					0	0	0	
(119) Nancy Mimoun	1.0	X				0	0	0	
Trustee thru 6/202									



**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b> Membership dues . . . . .	<b>1b</b>					
	<b>c</b> Fundraising events . . . . .	<b>1c</b>					
	<b>d</b> Related organizations . . . . .	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	4,935,010				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	227,264,972				
	<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>					
<b>h Total.</b> Add lines 1a-1f . . . . .			232,199,982				
<b>Program Service Revenue</b>	<b>2a</b> FUNDRAISING INFRASTRUCTURE	Business Code					
		900099	13,266,688	13,266,688			
	<b>b</b> POWER OF THE COLLECTIVE	900099	3,648,709	3,648,709			
	<b>c</b> DISASTER RELIEF	900099	860,700	860,700			
	<b>d</b> ISRAEL AND OVERSEAS	900099	171,391	171,391			
	<b>e</b> TALENT	900099	380,382	380,382			
	<b>f</b> All other program service revenue.						
<b>g Total.</b> Add lines 2a-2f. . . . .			18,327,870				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		2,060,898			2,060,898	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents	(i) Real	(ii) Personal				
		<b>6a</b>					
		<b>b</b> Less: rental expenses	<b>6b</b>				
	<b>c</b> Rental income or (loss)	<b>6c</b>	0	0			
	<b>d</b> Net rental income or (loss) . . . . .			0			
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		<b>7a</b>		15,015,183			
		<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	13,852,279			
	<b>c</b> Gain or (loss)	<b>7c</b>	1,162,904				
	<b>d</b> Net gain or (loss) . . . . .			1,162,904		1,162,904	
	<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		<b>8a</b>		0			
<b>b</b> Less: direct expenses		<b>8b</b>	0				
<b>c</b> Net income or (loss) from fundraising events . . . . .			0				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .							
	<b>9a</b>		0				
	<b>b</b> Less: direct expenses	<b>9b</b>	0				
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
	<b>10a</b>		0				
	<b>b</b> Less: cost of goods sold	<b>10b</b>	0				
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0				
Miscellaneous Revenue		Business Code					
<b>11a</b>							
<b>b</b>							
<b>c</b>							
<b>d</b> All other revenue . . . . .							
<b>e Total.</b> Add lines 11a-11d . . . . .			0				
<b>12 Total revenue.</b> See instructions . . . . .			253,751,654	18,327,870	0	3,223,802	

**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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	219,109,674	219,109,674		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22	0			
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	202,868	202,868		
<b>4</b> Benefits paid to or for members	0			
<b>5</b> Compensation of current officers, directors, trustees, and key employees	3,166,329	1,379,107	1,787,222	
<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)	113,847	113,847		
<b>7</b> Other salaries and wages	14,507,387	9,689,314	3,447,651	1,370,422
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,402,527	2,092,787	900,993	408,747
<b>9</b> Other employee benefits	4,944,901	3,085,204	1,452,501	407,196
<b>10</b> Payroll taxes	1,054,818	625,572	254,846	174,400
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management	0			
<b>b</b> Legal	389,092	95,053	293,853	186
<b>c</b> Accounting	210,246	19,250	190,996	
<b>d</b> Lobbying	0			
<b>e</b> Professional fundraising services. See Part IV, line 17	0			
<b>f</b> Investment management fees	466,295		466,295	
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	4,586,147	3,826,222	746,843	13,082
<b>12</b> Advertising and promotion	628,501	522,940	86,507	19,054
<b>13</b> Office expenses	1,336,612	718,290	597,066	21,256
<b>14</b> Information technology	0			
<b>15</b> Royalties	0			
<b>16</b> Occupancy	4,022,183	3,086,112	930,737	5,334
<b>17</b> Travel	885,379	488,559	284,231	112,589
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
<b>19</b> Conferences, conventions, and meetings	2,822,167	2,670,116	134,766	17,285
<b>20</b> Interest	10,138	10,138		
<b>21</b> Payments to affiliates	0			
<b>22</b> Depreciation, depletion, and amortization	708,360	615,957	92,403	
<b>23</b> Insurance	458,659	369,495	89,164	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> MISSIONS	2,194,987	2,194,987		
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	265,221,117	250,915,492	11,756,074	2,549,551
<b>26</b> <b>Joint costs.</b> 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 IX . . . . .

Table with columns (A) Beginning of year, (B) End of year, and rows for Assets (1-16), Liabilities (17-26), and Net Assets or Fund Balances (27-33).

**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>	253,751,654
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	265,221,117
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-11,469,463
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	122,602,847
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-631,711
<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 in Schedule O)	<b>9</b>	-3,506,254
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (A))	<b>10</b>	106,995,419

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	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 in Schedule O.	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
<b>3b</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 in Schedule O and describe any steps taken to undergo such audits.	Yes	

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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.

Department of the Treasury

Internal Revenue Service  
**Name of the organization**

The Jewish Federations of North America Inc

**Employer identification number**

13-1624240

**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 or 990-EZ).)
- 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 **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 in 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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 Value of services or facilities furnished by a governmental unit; 4 Total (sum of 1-3); 5 Excess contributions (2% of line 1); 6 Public support (line 4 minus line 5).

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 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; 10 Other income; 11 Total support (sum of 7-10); 12 Gross receipts from related activities, etc.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2019 (99.460%); 15 Public support percentage for 2018 (99.580%); 16a 33 1/3% support test—2019; 16b 33 1/3% support test—2018; 17a 10%-facts-and-circumstances test—2019; 17b 10%-facts-and-circumstances test—2018; 18 Private foundation.

**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**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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.						
<b>c</b> Add lines 7a and 7b. .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First five years.</b> 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 <b>stop here.</b> . . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	
<b>19a 33 1/3% support tests—2019.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . <input type="checkbox"/>		



**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
<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)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
<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)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
<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)? If "Yes," explain in <b>Part VI</b> 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.		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , 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).		
<b>b</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</b>	<b>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? If "Yes," provide detail in <b>Part VI</b> .		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
<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))? If "Yes," provide detail in <b>Part VI</b> .		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
<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)? If "Yes," answer line 10b below.		
<b>b</b>	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

**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 in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>		

**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>		

**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 in (2), 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>		

**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 ( <b>see instructions</b> ):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions)		
<b>2</b> Activities Test. <b>Answer (a) and (b) below.</b>		
<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 in (a) 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. <b>Answer (a) and (b) below.</b>		
<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>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>		

**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.

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |                                                                                                                                                                                                                   |          |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|--|
| <b>1</b> Net short-term capital gain                                                                                                                                                                              | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions                                                                                                                                                                   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)                                                                                                                                                                    | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3                                                                                                                                                                                    | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion                                                                                                                                                                               | <b>5</b> |  |  |
| <b>6</b> 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) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)                                                                                                                                                                        | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)                                                                                                                                              | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |                                                                                                                                          |           |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities                                                                                             | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances                                                                                                   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets                                                                                | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)                                                                                                | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI):                                                  |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets                                                                    | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d                                                                                                    | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).                                 | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)                                                                | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by .035                                                                                                         | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions                                                                                          | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)                                                                                     | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |                                                                                                                                |          |  |  |
|--------------------------------------------------------------------------------------------------------------------------------|----------|--|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)                                                 | <b>1</b> |  |  |
| <b>2</b> Enter 85% of line 1                                                                                                   | <b>2</b> |  |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)                                                | <b>3</b> |  |  |
| <b>4</b> Enter greater of line 2 or line 3                                                                                     | <b>4</b> |  |  |
| <b>5</b> Income tax imposed in prior year                                                                                      | <b>5</b> |  |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |  |

- 7**  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)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019:			
<b>a</b> From 2014. . . . .			
<b>b</b> From 2015. . . . .			
<b>c</b> From 2016. . . . .			
<b>d</b> From 2017. . . . .			
<b>e</b> From 2018. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015. . . . .			
<b>b</b> Excess from 2016. . . . .			
<b>c</b> Excess from 2017. . . . .			
<b>d</b> Excess from 2018. . . . .			
<b>e</b> Excess from 2019. . . . .			

**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).

### Facts And Circumstances Test

Return Reference	Explanation

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Schedule B

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

Department of the Treasury Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

2019

Name of the organization The Jewish Federations of North America Inc

Employer identification number

13-1624240

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)( ) (enter number) organization
4947(a)(1) nonexempt charitable trust not treated as a private foundation
527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
4947(a)(1) nonexempt charitable trust treated as a private foundation
501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
The Jewish Federations of North America Inc

Employer identification number  
13-1624240

**Part I**  
**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)



Name of organization  
The Jewish Federations of North America Inc

**Employer identification number**  
13-1624240

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization The Jewish Federations of North America Inc	Employer identification number 13-1624240
---------------------------------------------------------------------	----------------------------------------------

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**

**2019**

**Open to Public Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

**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 the organization The Jewish Federations of North America Inc	Employer identification number 13-1624240
-------------------------------------------------------------------------	----------------------------------------------

**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 (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (see instructions) .....

**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-.
1				
2				
3				
4				
5				
6				

**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 (grass roots lobbying) .....	82,689													
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....	744,203													
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....	826,892													
<b>d</b> Other exempt purpose expenditures .....	264,394,225													
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....	265,221,117													
<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%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%; text-align:left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%; text-align:left;">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- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -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 checked="" 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) 2016	(b) 2017	(c) 2018	(d) 2019	(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	782,722	785,674	748,508	826,892	3,143,796
<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	156,544	157,135	74,851	82,689	471,219

**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)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers? .....			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....			
<b>c</b> Media advertisements? .....			
<b>d</b> Mailings to members, legislators, or the public? .....			
<b>e</b> Publications, or published or broadcast statements? .....			
<b>f</b> Grants to other organizations for lobbying purposes? .....			
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....			
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....			
<b>i</b> Other activities? .....			
<b>j</b> Total. Add lines 1c through 1i .....			
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....			
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> 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).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? .....	<b>3</b>	

**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."**

<b>1</b> Dues, assessments and similar amounts from members .....	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).		
<b>a</b> Current year .....	<b>2a</b>	
<b>b</b> Carryover from last year .....	<b>2b</b>	
<b>c</b> Total .....	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	<b>3</b>	
<b>4</b> 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 expenditure next year? .....	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	<b>5</b>	

**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.

Return Reference	Explanation

**Additional Data**

**Return to Form**

**Software ID:**  
**Software Version:**

**SCHEDULE D**  
(Form 990)

**Supplemental Financial Statements**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
The Jewish Federations of North America Inc

**Employer identification number**  
13-1624240

**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
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year . . . . .		
<b>5</b> 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 type="checkbox"/> Yes <input type="checkbox"/> No	
<b>6</b> 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 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 (e.g., recreation or education)     Preservation of an 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 Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**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 SFAS 116 (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 SFAS 116 (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 . . . . . ▶ \$ \_\_\_\_\_

**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 SFAS 116 (ASC 958) relating to these items:

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

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



**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 are a 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 programs
  - 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    |
|--------------------------------------------------|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 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 in 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
<b>1a</b> Beginning of year balance . . . . .	29,844,635	29,044,635	27,355,253	27,101,187	26,528,159
<b>b</b> Contributions . . . . .	127,973	800,000	1,689,382	254,086	573,008
<b>c</b> Net investment earnings, gains, and losses	945,222	1,063,068	2,406,660	3,347,012	964,000
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	945,222	1,063,068	2,406,660	3,347,012	964,000
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	29,972,608	29,844,635	29,044,635	27,355,273	27,101,167

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶ 100.000 %
  - c** Temporarily restricted endowment ▶
- 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 |
|----------------------------------------------|-----|----|
| <b>(i)</b> unrelated organizations . . . . . |     | No |
| <b>(ii)</b> related organizations . . . . .  |     | No |
- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		6,942,119	4,154,801	2,787,318
<b>d</b> Equipment . . . . .		2,457,501	2,276,458	181,043
<b>e</b> Other . . . . .		1,144,903	812,498	332,405
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				3,300,766

**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 _____		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**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
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (Column (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
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

**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	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.)	118,358,478

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 FIN 48 (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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	261,040,882
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	-631,711	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	175,152,332	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 174,520,621
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 86,520,261
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	466,295	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	166,765,098	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 167,231,393
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .			<b>5</b> 253,751,654

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	277,920,486
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	179,930,762	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .			<b>2e</b> 179,930,762
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .			<b>3</b> 97,989,724
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	466,295	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	166,765,098	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .			<b>4c</b> 167,231,393
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .			<b>5</b> 265,221,117

**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.

Return Reference	Explanation
Schedule D, Part V, Line 4:	THE JEWISH FEDERATIONS OF NORTH AMERICA MAINTAINS ENDOWMENT FUNDS TO SUPPORT PROGRAMS INCLUDING THE JEWISH DATA BANK, CREATE A JEWISH LEGACY, VARIOUS PROGRAMS ABROAD INCLUDING ISRAEL AND THE FORMER SOVIET UNION, SUPPORT FEDERATIONS ANNUAL CAMPAIGNS AND TO MAINTAIN THE JEWISH DATABANK.
Schedule D, Part X, Line 2:	UNDER ASC 740, "INCOME TAXES," AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH TAX POSITIONS TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION BY A TAXING AUTHORITY. THE IMPLEMENTATION OF ASC 740 HAD NO IMPACT ON JFNA'S CONSOLIDATED FINANCIAL STATEMENTS. THE ORGANIZATION DOES NOT BELIEVE THEY HAVE TAKEN ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, HAVE NOT RECORDED ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. THE ORGANIZATION HAS FILED FOR AND RECEIVED INCOME TAX EXEMPTIONS IN THE JURISDICTIONS WHERE REQUIRED TO DO SO. ADDITIONALLY, THE ORGANIZATION HAS FILED IRS FORM 990 INFORMATION RETURNS, AS REQUIRED, AND ALL OTHER APPLICABLE RETURNS IN JURISDICTIONS WHERE REQUIRED TO DO SO. FOR THE YEAR ENDED JUNE 30, 2020, THERE WERE NO INTEREST OR PENALTIES RECORDED OR INCLUDED IN THE CONSOLIDATED STATEMENT OF ACTIVITIES.
Schedule D, Part XI, Line 2d:	REVENUE OF \$175,152,332. ATTRIBUTABLE TO UNITED ISRAEL APPEAL, INC. (A WHOLLY OWNED SUBSIDIARY) WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990.
Schedule D, Part XI, Line 4b:	JFNA/UIA ELIMINATION ENTRY.....\$166,765,098.
Schedule D, Part XII, Line 2d:	EXPENSES OF \$179,930,762. ATTRIBUTABLE TO UNITED ISRAEL APPEAL, INC. (A WHOLLY OWNED SUBSIDIARY) WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990.
Schedule D, Part XII, Line 4b:	JFNA/UIA ELIMINATION ENTRY.....\$166,765,098.
Schedule D, Part V	Adjusted prior year contributions to \$800,000.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

2019

Open to Public Inspection

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16. Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization The Jewish Federations of North America Inc

Employer identification number 13-1624240

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? [X] 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.)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in the region, (d) Activities conducted in region (by type), (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. Rows include Middle East and North Africa, Russia and the Newly Independent States, and a Totals row.

**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.

<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 noncash assistance	<b>(h)</b> Description of noncash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
(1)			Russia and the Newly Independent States	VOCATIONAL	38,808	Wire			
(2)			Middle East and North Africa	VOCATIONAL	164,060	WIRE			
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1

3 Enter total number of other organizations or entities 1

**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.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of noncash assistance	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**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.

ReturnReference	Explanation
Schedule F, Part I, line 2:	UNDER THE DIRECTION OF THE JEWISH FEDERATIONS OF NORTH AMERICA, LAY LEADER COMMITTEES AND PROFESSIONALS EVALUATE EACH GRANTEE EXTENSIVELY, BEFORE AND AFTER FUNDS ARE DISTRIBUTED. THE COMMITTEES MONITOR THE USE OF FUNDS, ENSURING THAT ALLOCATION REFLECT THE PRIORITIES OF THE JEWISH FEDERATION MOVEMENT. FUNDING GUIDELINES INCLUDE THAT ALL GRANTEE ORGANIZATIONS MUST BE WELL-GOVERNED, COMPLY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES, PRODUCE AN ANNUAL AUDIT BY AN INDEPENDENT FIRM AND MAINTAIN BY-LAWS THAT CONFIRM THE LEGALLY ACCEPTED STANDARDS, INCLUDING PROVISIONS FOR APPROPRIATELY OVERSIGHT OF ALL FIDUCIARY MATTERS. GRANTEES ARE ALSO REQUIRED TO PROVIDE THE COMMITTEE WITH REPORTS ON HOW FUNDS SPENT, AND THE COMMITTEES CONDUCT SITE VISITS AS NECESSARY TO ENSURE COMPLIANCE.
Schedule F, Part I, Line 3(1):	JFNA GLOBAL OPERATIONS MEET CRITICAL NEEDS IN ISRAEL AND AROUND THE WORLD, ALONG WITH MISSIONS TO ISRAEL ARE ORGANIZED THROUGHOUT THE YEAR.

## Additional Data

**Software ID:**

**Software Version:**

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990) Grants and Other Assistance to Organizations, Governments and Individuals in the United States. OMB No. 1545-0047 2019 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization The Jewish Federations of North America Inc Employer identification number 13-1624240

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.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows include organizations like SECURE COMMUNITY NETWORK INC, AMERICAN ORT, UJA-FEDERATION NY, NETWORK OF JEWISH HUMAN SERVICE AGENCY, etc.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 67

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

**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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
Schedule I, Part I, Line 2:	UNDER THE DIRECTION OF THE JEWISH FEDERATIONS OF NORTH AMERICA, LAY LEADER COMMITTEES AND PROFESSIONALS EVALUATE EACH GRANTEE EXTENSIVELY, BEFORE AND AFTER FUNDS ARE DISTRIBUTED, THE COMMITTEE'S MONITOR THE USED OF FUNDS, ENSURING THAT ALLOCATIONS REFLECT THE PRIORITIES OF THE JEWISH FEDERATION MOVEMENT. FUNDING GUIDELINES INCLUDE THAT ALL GRANTEE ORGANIZATIONS MUST BE WELL-GOVERNED, COMPLY WITH GENERALLY ACCEPTED ACCOUNTING STANDARDS, INCLUDING PROVISIONS FOR APPROPRIATE LAY OVERSIGHT OF ALL FIDUCIARY MATTERS. GRANTEES ARE ALSO REQUIRED TO PROVIDE THE COMMITTEE WITH REPORTS ON HOW FUNDS ARE SPENT, AND THE COMMITTEES CONDUCT SITE VISITS AS NECESSARY TO ENSURE COMPLIANCE. JFNA REPORTS GRANTS ON SCHEDULE I TO UIA A SUBSIDIARY OF JFNA, AND THE AMERICAN JOINT DISTRIBUTION COMMITTEE (JDC) BOTH 501(c)(3) ORGANIZATIONS - EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULE F.
Schedule I, Part II, Line 1(H):	THE PURPOSE OF GRANTS TO UNITED ISRAEL APPEAL, INC. WAS TO SUPPORT PROGRAM SERVICES RELATED TO IMMIGRATION, ABSORPTION, YOUTH CARE SERVICE & JEWISH IDENTITY AND EMERGENCY RELIEF.

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

Schedule J (Form 990)

Compensation Information

OMB No. 1545-0047

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 for instructions and the latest information.

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization The Jewish Federations of North America Inc

Employer identification number

13-1624240

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.

- First-class or charter travel
Travel for companions
Tax idemnification and gross-up payments
Discretionary spending account
Housing allowance or residence for personal use
Payments for business use of personal residence
Health or social club dues or initiation fees
Personal services (e.g., 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, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing 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.

- Compensation committee
Independent compensation consultant
Form 990 of other organizations
Written employment contract
Compensation survey or study
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 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 in 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)?

Table with 3 columns: Question ID, Yes, No. Rows include 1a, 1b, 2, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, 8, 9.

**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 are not 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 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				
<b>1</b> Gerrald B Silverman President & CEO thru 9/2019	(i)	467,613		3,086	18,719	29,494	518,912	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>2</b> Eric Fingerhut President & CEO eff. 7/2019	(i)	292,085		1,815	14,067	15,310	323,277	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>3</b> Mark Gurvis Executive Vice President	(i)	404,390		4,356	5,500	35,888	450,134	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>4</b> Pamela A Zaltsman Chief Financial Officer	(i)	178,187		1,665	3,616	5,467	188,935	
	(ii)	59,396		555	1,205	-	-	-----
<b>5</b> Becky Porath General Counsel	(i)	176,706		359	3,850	38,864	219,779	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>6</b> Brian Abrahams Senior Vice President	(i)	43,401		142,673		9,061	195,135	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>7</b> Becky Caspi Director General Israel Office	(i)	270,968		32,419	42,477	35,353	381,217	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>8</b> William Daroff Senior Vice President	(i)	270,506		1,265	5,308	32,309	309,388	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>9</b> Pam Kurtzman Senior Vice President	(i)	165,256		768	3,299	3,666	172,989	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>10</b> Renee Rothstein Senior Vice President	(i)	244,549		51,983	4,826	19,020	320,378	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>11</b> David Mallach V-UIA/Executive VP-IEF	(i)	66,152		3,150	1,474	15,410	86,186	
	(ii)	99,228		4,724	2,211	-	-	-----
<b>12</b> Shari Cohen Vice President	(i)	273,051		2,597	4,076	35,931	315,655	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>13</b> Kimberlee Fish Executive Director	(i)	209,097		458	4,348	17,620	231,523	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>14</b> Irit Gross Associate Vice President	(i)	216,800		441	4,606	34,580	256,427	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>15</b> David Kessel Associate Vice President	(i)	265,895		891	5,417	9,689	281,892	
	(ii)	-----	-----	-----	-----	-	-	-----
<b>16</b> Beth Mann Vice President	(i)	212,218		3,148	4,494	21,792	241,652	
	(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.

Return Reference	Explanation
Schedule J, Part I, Line 1a:	THERE ARE SEVERAL MEETINGS DURING THE YEAR WHICH REQUIRE THE ATTENDANCE OF THE SPOUSE OF THE CEO.
Schedule J Part I, Line 4a:	Brian Abrahams, Senior Vice President thru 2/2019, received a severance payment of \$142,200 which is included on Part II, Line B(iii). Renee Rothstein, Senior Vice President thru 10/2019, received a severance payment of \$49,637. which is included on Part II, Line B(iii).
Schedule J, Part I, Line 8:	AMOUNTS WERE PAID TO GERRALD SILVERMAN, PRESIDENT/CEO THRU SEPTEMBER 2019, PURSUANT TO A CONTRACT SUBJECT TO THE INITIAL CONTRACT EXCEPTION DESCRIBED IN REGULATIONS SECTION 53.4958-(A) 3. A BINDING WRITTEN CONTRACT WAS EXECUTED BETWEEN THE ORGANIZATION AND GERRALD SILVERMAN. GERRALD SILVERMAN WAS NOT A DISQUALIFIED PERSON WITH RESPECT TO THE ORGANIZATION IMMEDIATELY PRIOR TO ENTERING INTO THE CONTRACT ON JULY 7, 2009. THE STARTING DATE ACCORDING TO THE CONTRACT WAS SEPTEMBER 30, 2009 FOR A CONTRACT OF FIVE YEARS THAT EXPIRED SEPTEMBER 2014. FROM SEPTEMBER 2014 THERE IS A RENEWAL OF CONTRACT THAT EXPIRED SEPTEMBER 2019. AMOUNTS WERE PAID TO ERIC FINGERHUT, PRESIDENT/CEO EFFECTIVE AUGUST 2019, PURSUANT TO A CONTRACT SUBJECT TO THE INITIAL CONTRACT EXCEPTION DESCRIBED IN REGULATIONS SECTION 53.4958-(A) 3. A BINDING WRITTEN CONTRACT WAS EXECUTED BETWEEN THE ORGANIZATION AND ERIC FINGERHUT. ERIC FINGERHUT WAS NOT A DISQUALIFIED PERSON WITH RESPECT TO THE ORGANIZATION IMMEDIATELY PRIOR TO ENTERING INTO THE CONTRACT ON JULY 22, 2019. THE STARTING DATE ACCORDING TO THE CONTRACT WAS JULY 22, 2019 FOR A CONTRACT OF FIVE YEARS.
Schedule J, Part II:	SALARIES RELATED TO THE WORK PERFORMED FOR UNITED ISRAEL APPEAL, INC. (A RELATED 501(C)(3) ORGANIZATION) BY PAMELA ZALTSMAN, CHIEF FINANCIAL OFFICER, AND DANIEL MALLACH, V-UIA/EXECUTIVE VP-IEF, WERE PAID BY JFNA AND RECORDED IN EXPENSES IN JFNA FINANCIAL STATEMENTS. SIX MEMBERS OF THE BOARD OF TRUSTEES OF THE JFNA ARE ON THE BOARD OF DIRECTORS OF UIA.



## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization The Jewish Federations of North America Inc

Employer identification number

13-1624240

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958. 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Jennifer Hillel	RELATIVE OF BOARD TRUSTEE	113,847	Wages		No

**Part V Supplemental Information**

Provide additional information for responses to questions on Schedule L (see instructions).

Return Reference

Explanation

**Additional Data**

[Return to Form](#)

**Software ID:**  
**Software Version:**

2019

Open to Public Inspection

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

Department of the Treasury

Name of the organization

The Jewish Federations of North America Inc

Employer identification number

13-1624240

Return Reference	Explanation
FORM 990, PART III, LINE 4D:	OTHER PROGRAM SERVICES: THE JEWISH FEDERATIONS OF NORTH AMERICA HAS AWARDED GRANTS TO AGENCIES FOR HUMANITARIAN PURPOSES IN THE FACE OF DISASTERS INCLUDING ISRAEL FIRES, HOUSTON FLOODS, PHILIPPINE TYPHOON, HAITI EARTHQUAKE JAPAN EARTH QUAKE. THESE EFFORTS ARE COORDINATED BY THE JEWISH FEDERATIONS OF NORTH AMERICA DISASTER RELIEF COMMITTEE. SINCE 1989, THE FEDERATION MOVEMENT HAS RAISED ABOUT \$50 MILLION FOR CRISIS RELIEF. THE JFNA ENDOWMENT COMMITTEE AWARDS GRANTS TO FEDERATIONS TO HELP THEM ESTABLISH AND CREATE THE LIFE AND LEGACY PROGRAM IN THEIR COMMUNITIES. CREATE A JEWISH LEGACY ENCOURAGES THE CREATION OF BEQUESTS BY INDIVIDUAL DONORS TO THEIR LOCAL FEDERATIONS, JEWISH COMMUNITY FOUNDATIONS, AGENCIES AND SYNAGOGUES. ISRAEL AND OVERSEAS - JFNA WORKS CLOSELY WITH OUR OVERSEAS PARTNERS TO CARE FOR JEWS IN NEED AND BUILD COMMUNITY IN ISRAEL AND 60-PLUS NATIONS WORLDWIDE. JFNA ISRAEL ALSO ASSESSES FEDERATION-FUNDED SOCIAL SERVICE EFFORTS IN ISRAEL AND HELPS ENSURE FEDERATION FUNDS ARE USED EFFECTIVELY. JFNA ISRAEL WORKS WITH THE GOVERNMENT OF ISRAEL ON ISSUES OF PUBLIC POLICY AND DIPLOMACY AND HELPS CONNECT THE ISRAEL PUBLIC TO JEWISH FEDERATION WORK. U.S. GOVERNMENT GRANT - ADVANCING PERSON-CENTERED, TRAUMA-INFORMED SUPPORTIVE SERVICES FOR HOLOCAUST SURVIVORS. AFTER WITNESSING THE DARKEST PERIOD OF THE LAST CENTURY, HOLOCAUST SURVIVORS BUILT A NEW LIFE IN THE U.S. AND ENRICHED OUR COUNTRY. BUT NOW THEY ARE OLDER AND INCREASINGLY FRAIL. MOST ARE IN THEIR 80S AND 90S, AND ONE IN FOUR LIVES IN POVERTY. AS A GROUP, THEY ARE AT RISK FOR POOR PHYSICAL AND MENTAL HEALTH, DEPRESSION, AND SOCIAL ISOLATION. SADLY, ALTHOUGH WE LOSE HOLOCAUST SURVIVORS EACH DAY, THE COST OF SUPPORTING THE REMAINING SURVIVORS WHO ARE GROWING FRAILER AND IN NEED OF MORE SERVICES INCREASES. IN RECOGNITION OF THESE INCREASED NEEDS, THE JEWISH FEDERATIONS OF NORTH AMERICA WORKS WITH COMMUNITIES TO RAISE MONEY TO SUPPORT HOLOCAUST SURVIVOR SERVICES AND WORKS WITH THE FEDERAL GOVERNMENT TO IMPLEMENT A GRANT PROGRAM TO PROVIDE PERSON-CENTERED, TRAUMA-INFORMED CARE FOR HOLOCAUST SURVIVORS. JFNA AWARDS SUBGRANTS TO LOCAL COMMUNITIES TO PROVIDE THE SERVICES USING BOTH PHILANTHROPIC AND FEDERAL FUNDS. IT IS OUR DESIRE TO ENSURE THAT HOLOCAUST SURVIVORS ARE ABLE TO AGE IN PLACE IN THEIR HOMES AND COMMUNITIES WITH DIGNITY AND SECURITY. TALENT: JFNA IS DEVOTED TO ENSURING THAT JEWISH FEDERATIONS CONNECT WITH THE TOP PROFESSIONAL AND VOLUNTEER TALENT IN THE COMMUNITY. JFNA'S MANDEL CENTER FOR LEADERSHIP EXCELLENCE WORKS WITH FEDERATIONS TO PROVIDE THE TOOLS THEY REQUIRE TO IDENTIFY, RECRUIT, DEVELOP AND RETAIN TALENTED PROFESSIONALS AND TO CONTINUE TO CONNECT WITH TOP VOLUNTEERS.
FORM 990, PART VI, SECTION A, LINE 6:	THROUGH THE FEDERATION MEMBERS CORPORATION, AT LEAST 68% OF THE MEMBERS OF THE BOARD OF TRUSTEES ARE APPOINTED FROM MEMBER FEDERATIONS. FEDERATION MEMBERS CORPORATION IS RESPONSIBLE FOR RATIFICATION OF THE APPOINTMENT OF THIS GROUP OF TRUSTEES. THE REMAINING TRUSTEES ARE APPOINTED BY OUR DELEGATE ASSEMBLY, ESSENTIALLY MADE UP OF FEDERATION REPRESENTATIVES PURSUANT TO REPRESENTATION SPECIFICATIONS PROVIDED UNDER THE JEWISH FEDERATIONS OF NORTH AMERICA BY-LAWS.
FORM 990, PART VI, SECTION A, LINE 7A & 7B:	UNDER THE CORPORATION BY-LAWS THE DELEGATE ASSEMBLY IS RESPONSIBLE FOR ADOPTION OF THE ANNUAL BUDGET OF THE CORPORATION RECOMMENDED BY THE BOARD OF TRUSTEES.
FORM 990, PART VI, SECTION B, LINE 11B:	THE 990 WAS PREPARED BY THE JFNA FINANCE DEPARTMENT PROFESSIONALS. THE FORM 990 IS REVIEWED BY JFNA MANAGEMENT BEFORE BEING PRESENTED FOR AUDIT BY INDEPENDENT AUDITORS AND REVIEWED BY THE JFNA AUDIT COMMITTEE, AN INDEPENDENT STANDING COMMITTEE OF THE BOARD OF TRUSTEES, BEFORE FILING. THE FORM 990 IS POSTED ON THE JFNA SECURE WEBSITE FOR MEMBERS OF THE BOARD OF TRUSTEES TO VIEW BEFORE THE FORM 990 IS FILED WITH THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C:	CONFLICT OF INTEREST POLICY MEMBERS OF JFNA'S PROFESSIONAL STAFF SERVE A PUBLIC INTEREST ROLE AND HAVE A DUTY TO CONDUCT ALL AFFAIRS OF JFNA IN A MANNER CONSISTENT WITH THIS CONCEPT. ALL DECISIONS MADE BY STAFF ARE TO BE MADE SOLELY ON THE BASIS OF A DESIRE TO PROMOTE THE BEST INTERESTS OF JFNA AND THE PUBLIC GOOD. THIS POLICY IS INTENDED TO CLEARLY ESTABLISH JFNA'S POLICIES AND PROCEDURES WITH REGARD TO ACTIVITIES ENGAGED IN BY MEMBERS OF THE PROFESSIONAL STAFF THAT MAY BE CONSIDERED A CONFLICT OF INTEREST. JFNA'S GENERAL COUNSEL, CHIEF FINANCIAL OFFICER AND HEAD OF THE HUMAN RESOURCES DEPARTMENT WILL MONITOR COMPLIANCE WITH THIS POLICY. ADMINISTRATION OF THIS POLICY WILL BE THE RESPONSIBILITY OF THE CEO/PRESIDENT OR EXECUTIVE VICE PRESIDENT. A "CONFLICT OF INTEREST" MAY EXIST WHENEVER THE PERSONAL INTERESTS OF A JFNA EMPLOYEE INTERFERE - OR HAVE THE APPEARANCE THAT THEY MIGHT POTENTIALLY INTERFERE - IN ANY WAY WITH THE INTERESTS OF JFNA. A CONFLICT MAY EXIST WHEN AN EMPLOYEE TAKES ACTIONS OR HAS BUSINESS INTERESTS THAT MAKE IT DIFFICULT TO PERFORM HIS OR HER WORK OBJECTIVELY AND EFFECTIVELY. CONFLICTS MAY ALSO ARISE WHEN AN EMPLOYEE OR A MEMBER OF HIS OR HER FAMILY RECEIVES AN IMPROPER PERSONAL BENEFIT AS A RESULT OF THE EMPLOYEE'S POSITION IN JFNA, WHETHER RECEIVED FROM JFNA OR A THIRD PARTY. PROFESSIONAL STAFF MEMBERS ARE REQUIRED TO AVOID ALL CONFLICTS OF INTEREST UNLESS THEY RECEIVE PRIOR APPROVAL IN WRITING FROM THE CEO/PRESIDENT OR DESIGNATE (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST), WHO WILL CONFER WITH JFNA'S COUNSEL PRIOR TO MAKING A DETERMINATION. ALTHOUGH IT IS NOT POSSIBLE TO SPECIFY EVERY ACTION THAT MIGHT CREATE A CONFLICT OF INTEREST, THIS POLICY SETS FORTH THE ONES THAT MOST FREQUENTLY PRESENT PROBLEMS. THE POTENTIAL FOR A CONFLICT OF INTEREST EXISTS WHEN JFNA'S EMPLOYEES OR MEMBERS OF THEIR FAMILIES: 1. HAVE A FINANCIAL INTEREST IN, BUSINESS RELATIONSHIP WITH, OR INDEBTEDNESS TO AN ENTITY WITH WHICH THEY DO OR SEEK BUSINESS ON BEHALF OF JFNA; 2. ACCEPT PAYMENTS, LOANS, SERVICES, OR GIFTS FROM ANYONE DOING OR SEEKING TO DO BUSINESS WITH JFNA; 3. ARE OFFICERS, DIRECTORS, PARTNERS, INFLUENTIAL EMPLOYEES OR CONSULTANTS TO ANY ORGANIZATION DOING OR SEEKING TO DO BUSINESS WITH JFNA; 4.

Return Reference	Explanation
	<p>HAVE FAMILY MEMBERS WHO ARE MEMBERS OF JFNA'S BOARD OF TRUSTEES AND/OR COMMITTEE STRUCTURE; OR 5. ENGAGE IN CONDUCT WHICH IS ADVERSE OR HARMFUL TO THE POLICIES, PURPOSES AND GOALS OF JFNA. JFNA'S LEADERSHIP, INCLUDING MEMBERS OF THE PROFESSIONAL STAFF, HOLD POSITIONS OF TRUST TO DONORS AND OUR BENEFICIARIES. MOREOVER, CHARITIES SERVE A PUBLIC INTEREST AND JFNA HOLDS A POSITION OF SPECIAL PROMINENCE AMONG AMERICAN CHARITIES. TO PRESERVE THIS TRUST, JFNA MUST PRESUME THAT TRANSACTIONS ARE NOT AT ARMS-LENGTH WHEN THEY ARE BETWEEN PERSONS WHOSE RELATIONSHIP MAY SUGGEST A POTENTIAL CONFLICT OF INTEREST, AND TO PROTECT JFNA FROM THE TAIN OF IMPROPRIETY, ACTUAL OR PERCEIVED, WE WILL SUBJECT SUCH TRANSACTIONS TO A CLOSER SCRUTINY AND MORE RIGOROUS OVERSIGHT THAN WOULD OTHERWISE APPLY TO OTHER TRANSACTIONS. EMPLOYEES ARE ALSO REQUIRED TO OBTAIN WRITTEN APPROVAL FROM THE CEO/PRESIDENT OR DESIGNATE BEFORE PARTICIPATING IN OUTSIDE WORK ACTIVITIES. APPROVAL WILL BE GRANTED UNLESS THE ACTIVITY CONFLICTS WITH JFNA'S INTEREST. PLEASE SEE JFNA'S EMPLOYEE HANDBOOK FOR INFORMATION ON THE TYPES OF OUTSIDE WORK ACTIVITIES THAT WOULD NOT BE ALLOWED. SCOPE: THIS POLICY APPLIES TO ALL EMPLOYEES INVOLVED IN CONTRACTING FOR GOODS OR SERVICES ON BEHALF OF JFNA AND TO ALL PROFESSIONAL STAFF. DISCLOSURE: MEMBERS OF THE PROFESSIONAL STAFF SHALL BE REQUIRED TO PROVIDE AN INITIAL AND, THEREAFTER, ANNUAL STATEMENT ATTESTING: THAT THEY HAVE READ AND ARE FAMILIAR WITH THE POLICY; THAT NEITHER THEY, NOR TO THE BEST OF THEIR KNOWLEDGE, THEIR FAMILY MEMBERS, HAVE IN THE PAST ENGAGED, ARE PRESENTLY ENGAGING, OR PLAN TO ENGAGE IN ANY ACTIVITY THAT PRESENTS A POTENTIAL CONFLICT OF INTEREST. DISCLOSURES REQUIRED FROM MEMBERS OF THE STAFF MUST BE DIRECTED IN WRITING TO THE HEAD OF THE HUMAN RESOURCES DEPARTMENT. IN THE EVENT THAT MEMBERS OF THE STAFF BECOME AWARE OF A CONFLICT, THEY SHALL DISCLOSE SUCH INFORMATION TO THE HEAD OF HUMAN RESOURCES, CHIEF FINANCIAL OFFICER, OR JFNA'S GENERAL COUNSEL, WHO WILL COMMUNICATE TO THE CEO/PRESIDENT OR THE EXECUTIVE VICE PRESIDENT THOSE DISCLOSURES THAT ARE REQUIRED BY THIS POLICY. THESE DISCLOSURES SHALL BE HELD IN CONFIDENCE EXCEPT WHEN THE BEST INTERESTS OF JFNA WOULD BE SERVED BY COMMUNICATING THE INFORMATION TO THE BOARD OF TRUSTEES IN EXECUTIVE SESSION OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST. ANY STAFF MEMBER WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT OF INTEREST IN ANY MATTER OR WHO HAS QUESTIONS ABOUT THIS POLICY SHOULD CONTACT HUMAN RESOURCES. ANY STAFF MEMBER MAY REQUEST A DECISION REGARDING WHETHER A PARTICULAR CIRCUMSTANCE CREATES A CONFLICT OF INTEREST FROM THE CEO/PRESIDENT OR DESIGNATE (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) WHO WILL CONFER WITH JFNA'S COUNSEL TO DETERMINE WHETHER A POSSIBLE CONFLICT EXISTS. REPORTING: THE CEO/PRESIDENT OR DESIGNATE SHALL MAKE A REPORT TO THE AUDIT COMMITTEE, AT LEAST ANNUALLY, LISTING ALL CONFLICTS AND IDENTIFYING THOSE THAT WERE APPROVED. PENALTY FOR NON-COMPLIANCE: A VIOLATION OF THIS POLICY WILL RESULT IN IMMEDIATE AND APPROPRIATE DISCIPLINE, UP TO AND INCLUDING TERMINATION.</p>

<p>FORM 990, PART VI, SECTION B, LINE 13:</p>	<p>THE JEWISH FEDERATIONS OF NORTH AMERICA'S BOARD OF TRUSTEES ADOPTED THIS "WHISTLEBLOWER POLICY" WHICH SETS FORTH PROCEDURES THAT JFNA TRUSTEES, OFFICERS, EMPLOYEES AND VOLUNTEERS ("COVERED PERSONS") MAY FOLLOW TO REPORT ALLEGED MISCONDUCT. THIS POLICY APPLIES TO COVERED PERSONS, AND SHALL BE DISTRIBUTED TO ALL JFNA TRUSTEES, OFFICERS, EMPLOYEES, AND TO VOLUNTEERS. THE OBJECTIVES OF THIS WHISTLEBLOWER POLICY ARE TO ENCOURAGE AND ENABLE COVERED PERSONS, WITHOUT FEAR OF RETALIATION, TO RAISE CONCERNS REGARDING SUSPECTED VIOLATIONS OF JFNA POLICIES, UNETHICAL AND/OR ILLEGAL CONDUCT OR PRACTICES SO THAT JFNA CAN ADDRESS AND CORRECT INAPPROPRIATE CONDUCT AND ACTIONS. REPORTING OF CONCERNS OR COMPLAINTS: JFNA IS COMMITTED TO TAKING ACTION TO PREVENT MISCONDUCT, INCLUDING FRAUD, VIOLATIONS OF LAW, VIOLATIONS OF JFNA POLICIES, AND IMPROPER ACCOUNTING OR AUDIT PRACTICES ("MISCONDUCT"). COVERED PERSONS SHOULD PROMPTLY COME FORWARD AND REPORT ANY INSTANCES IN WHICH THEY BECOME AWARE OF MISCONDUCT OR POTENTIAL MISCONDUCT, WITHOUT REGARD TO THE IDENTITY OR POSITION OF A SUSPECTED OFFENDER. FOR THIS PURPOSE AND DESCRIBED HEREIN, AN OUTSIDE ORGANIZATION HAS BEEN AUTHORIZED TO RECEIVE COMPLAINTS OF SUSPECTED MISCONDUCT. HOW TO REPORT CONCERNS OR COMPLAINTS: COVERED PERSONS MAY COMMUNICATE SUSPECTED MISCONDUCT BY CALLING THE TOLL-FREE TELEPHONE NUMBER (800) 482-3920 IN THE US OR CANADA OR, IN ISRAEL, FROM AN OUTSIDE LINE DIAL 1(800) 94-94-949; A VOICE PROMPT WILL THEN ASSIST THE CALLER IN DIALING THE TOLL-FREE NUMBER. ANOTHER OPTION IS TO MAKE A REPORT USING THE FOLLOWING CONFIDENTIAL WEBSITE: WWW.ETHICSPPOINT.COM. BOTH THE TELEPHONE NUMBER AND THE WEBSITE ARE HOSTED BY "ETHICSPPOINT," AN INDEPENDENT PRIVATE ORGANIZATION WHICH IS NOT AFFILIATED WITH JFNA AND WHICH PROVIDES A CONFIDENTIAL WAY FOR COVERED PERSONS TO REPORT SUSPECTED MISCONDUCT. IN ORDER TO BE BETTER EQUIPPED TO RESPOND TO ANY INFORMATION OR COMPLAINT, IT WOULD BE HELPFUL IF THE CALLER IDENTIFIES HIM OR HERSELF AND PROVIDES THEIR TELEPHONE NUMBER AND OTHER CONTACT INFORMATION WHEN MAKING THE REPORT. HOWEVER, IF ANONYMITY IS PREFERRED, IT IS NOT NECESSARY THAT ONE'S NAME OR POSITION BE DISCLOSED AND CALLER ID WILL NOT BE ACTIVATED ON THE LINE. REGARDLESS OF WHETHER IDENTIFICATION IS GIVEN, PLEASE PROVIDE AS MUCH INFORMATION AS POSSIBLE SO AS TO ENABLE A THOROUGH INVESTIGATION, INCLUDING WHERE AND WHEN THE ACT OR INCIDENT OCCURRED, NAMES AND TITLES OF THE INDIVIDUALS INVOLVED, AND ANY OTHER RELEVANT DETAILS. ALTERNATIVELY, EMPLOYEES MAY ALSO RAISE CONCERNS ABOUT SUSPECTED MISCONDUCT TO JFNA'S EXECUTIVE VICE PRESIDENT AND/OR HEAD OF THE HUMAN RESOURCES DEPARTMENT. A FEW EXAMPLES OF WHAT TO REPORT: ACCOUNTING AND AUDITING MATTERS: THE IMPROPER SYSTEMATIC RECORDING AND ANALYSIS OF JFNA'S BUSINESS AND/OR FINANCIAL TRANSACTIONS. EXAMPLES INCLUDE MISSTATEMENT OF CONTRIBUTIONS, EXPENSES, ASSETS AND/OR MISAPPLICATIONS OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AND WRONGFUL TRANSACTIONS. CONFLICTS OF INTEREST: A SITUATION IN WHICH A COVERED PERSON HAS A PRIVATE OR PERSONAL INTEREST SUFFICIENT TO APPEAR TO INFLUENCE THE OBJECTIVE EXERCISE OF HIS/HER OFFICIAL DUTIES. AN EXAMPLE IS IF JFNA HAS ENTERED INTO A CONTRACT FOR A COMPANY'S SERVICES AND A COVERED PERSON RESPONSIBLE FOR THE ENGAGEMENT HAS FAILED TO INFORM JFNA THAT HE OR SHE HAS A RELATIVE WHO IS A PRINCIPAL IN THAT COMPANY. FALSIFICATION OF CONTRACTS, REPORTS OR RECORDS: THIS CONSISTS OF ALTERING, FABRICATING, FALSIFYING OR FORGING ALL OR ANY PART OF A DOCUMENT, CONTRACT OR RECORD FOR THE PURPOSE OF GAINING AN ADVANTAGE OR MISREPRESENTING THE VALUE OF THE DOCUMENT, CONTRACT OR RECORDS. VIOLATION OF LAW: ANY VIOLATION OF APPLICABLE LAW. THE EXAMPLES SET FORTH ABOVE DO NOT LIMIT THE DEFINITION OF MISCONDUCT. BAD FAITH: ANY ALLEGATIONS THAT PROVE TO HAVE BEEN MADE MALICIOUSLY OR IN BAD FAITH WILL BE VIEWED AS A SERIOUS OFFENSE AND COULD SUBJECT THE COVERED PERSON TO DISCIPLINE UP TO AND INCLUDING TERMINATION FROM EMPLOYMENT AND/OR REMOVAL FROM OFFICE OR APPOINTMENT. CONFIDENTIALITY: JFNA WILL TREAT ALL COMMUNICATIONS UNDER THIS POLICY IN A CONFIDENTIAL MANNER TO THE EXTENT POSSIBLE, CONSISTENT WITH THE NEED TO CONDUCT AN ADEQUATE INVESTIGATION. ANY COVERED PERSON RAISING A CONCERN OR COMPLAINT PURSUANT TO THIS POLICY MUST BE ACTING IN GOOD FAITH AND HAVE REASONABLE GROUNDS FOR BELIEVING THE INFORMATION DISCLOSED INDICATES MISCONDUCT. NO RETALIATION: NO COVERED PERSON WHO IN GOOD</p>
-----------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Return Reference	Explanation
	FAITH REPORTS A CONCERN REGARDING MISCONDUCT SHALL SUFFER INTIMIDATION, HARASSMENT, RETALIATION, DISCRIMINATION OR ADVERSE EMPLOYMENT CONSEQUENCES BECAUSE OF SUCH A REPORT. ANY COVERED PERSON WHO RETALIATES AGAINST SOMEONE WHO HAS REPORTED A CONCERN OF MISCONDUCT IN GOOD FAITH IS SUBJECT TO DISCIPLINE UP TO AND INCLUDING TERMINATION OF EMPLOYMENT OR THEIR APPOINTMENT (AS APPLICABLE). JFNA'S COMMITMENT TO PROTECTING FROM RETALIATION COVERED PERSONS WHO IN GOOD FAITH REPORT SUSPECTED MISCONDUCT HAS BEEN DELEGATED JOINTLY TO THE GENERAL COUNSEL AND HEAD OF THE HUMAN RESOURCES DEPARTMENT. THEY WILL ADMINISTER THE WHISTLEBLOWER POLICY AND REPORT TO THE AUDIT COMMITTEE.
FORM 990, PART VI, SECTION B, LINE 15A:	THE COMPENSATION COMMITTEE IS CHARGED WITH ESTABLISHING AND MAINTAINING POLICIES AND STANDARDS FOR EXECUTIVE COMPENSATION. THE COMMITTEE ENGAGES IN THE FOLLOWING AREAS OF RESPONSIBILITY: - SETS THE TERMS AND CONDITIONS OF EMPLOYMENT FOR THE CEO/PRESIDENT AND DETERMINES SALARY INCREASES GOING FORWARD. IN ITS ANNUAL REVIEW OF THE CEO/PRESIDENT'S COMPENSATION, COMMITTEE MEMBERS ARE PROVIDED WITH RELEVANT COMPENSATION INFORMATION ALONG WITH COMPARABLE DATA AS PREPARED BY AN OUTSIDE EXPERT. - APPROVES THE TERMS AND CONDITIONS OF SENIOR MANAGEMENT TEAM (SMT) HIRES. IN ADDITION, THE COMMITTEE REVIEWS SALARY INCREASE PROPOSALS, AS PRESENTED BY THE CEO/PRESIDENT, FOR EVERY SMT MEMBER. IN ADVANCE OF THIS REVIEW, THE COMMITTEE IS PROVIDED WITH RELEVANT SALARY INFORMATION. - REVIEWS AND IS ASKED TO APPROVE PROPOSED ANNUAL SALARY INCREASES FOR NON-UNION STAFF. THE COMMITTEE IS PROVIDED WITH APPROPRIATE SALARY DATA IN ADVANCE AND IS GIVEN A PERSON-BY-PERSON REVIEW OF ANY SALARY REQUESTS OVER A PREDETERMINED AMOUNT. SOLID SALARY REVIEW ARE DONE EVERY YEAR. OTHER: PROVIDES GUIDANCE ON ANY MAJOR CLAIM BEING MADE AGAINST THE ORGANIZATION AND REVIEWS/APPROVES ANY SETTLEMENT PROPOSALS; LABOR NEGOTIATIONS STRATEGIES; OTHER MATTERS AS DETERMINED BY THE CEO/PRESIDENT. THE COMMITTEE IS COMPRISED OF THE CHAIR OF THE BOARD (CHAIR OF THE COMMITTEE), VICE CHAIR, TREASURER PLUS TWO OTHER MEMBERS. FORM 990, PART VI, SECTION B, LINE 15B: JFNA'S CEO MAKES A RECOMMENDATION TO THE CHAIR OF BOARD WHO IS ALSO CHAIR OF THE COMPENSATION COMMITTEE WHO THEN PRESENTS IT TO THE COMPENSATION COMMITTEE. A SEPARATE CHART IS PROVIDED THAT GIVES RELEVANT INFORMATION ON EACH KEY EMPLOYEE/OFFICER AND PROVIDES INDUSTRY SALARY PARAMETERS AS CONTAINED WITHIN THE HAY GROUP SALARY RANGES. THE COMPENSATION COMMITTEE REVIEWS THE RECOMMENDATIONS AND MAKES ITS DECISION. ON EACH KEY EMPLOYEE/OFFICER AND PROVIDES INDUSTRY SALARY PARAMETERS AS CONTAINED WITHIN THE HAY GROUP SALARY RANGES. THE COMPENSATION COMMITTEE REVIEWS THE RECOMMENDATIONS AND MAKES ITS DECISION.
FORM 990, PART VI, SECTION C, LINE 18:	THE JEWISH FEDERATION OF NORTH AMERICA'S (JFNA) 990 IS AVAILABLE ON ITS WEBSITE, GUIDESTAR AND UPON REQUEST. JFNA RECEIVED ITS RULING FROM THE IRS AS A TAX-EXEMPT CHARITY ON FEBRUARY 1936. JFNA DOES NOT HAVE A COPY OF ITS APPLICATION. AN ORGANIZATION THAT FILED ITS APPLICATION BEFORE JULY 15, 1987, MUST MAKE THE APPLICATION AVAILABLE ONLY IF IT HAD A COPY OF THE APPLICATION ON JULY 15, 1987. SEE NOTICE 88-120 FOR DETAILS.
FORM 990, PART VI, SECTION C, LINE 19:	ALL JEWISH FEDERATIONS OF NORTH AMERICA (JFNA) STATEMENTS INCLUDING GOVERNING DOCUMENTS, AUDITED FINANCIAL STATEMENTS, ANNUAL REPORT, MANAGEMENT LETTER, FORM 990, CONFLICT OF INTEREST STATEMENTS AND WHISTLE BLOWER POLICY ARE AVAILABLE AT REQUEST. THE JFNA ANNUAL REPORT AND FORM 990 IS AVAILABLE ON ITS WEBSITE - WWW.JEWISHFEDERATIONS.ORG.
FORM 990, PART XI, LINE 9:	Adjustment to Minimum Pension Liabilities...\$(3,506,254.)
FORM 990, PART XII, LINE 2C:	THERE HAS BEEN NO CHANGE IN THE FUNCTION OF THE AUDIT COMMITTEE FROM PRIOR YEARS. THE AUDIT COMMITTEE SHALL BE RESPONSIBLE FOR THE NOMINATION OF THE INDEPENDENT AUDITORS FOR THE ORGANIZATION, FOR THE DETERMINATION OF THE SCOPE OF THEIR AUDIT, FOR THE REVIEW AND EVALUATION OF THEIR REPORTS, FOR REVIEW AND EVALUATION OF THE ADHERENCE OF MANAGEMENT TO ACCOUNTING RULES AND OF THE ACTION TAKEN BY MANAGEMENT IN RESPONSE TO THE AUDITORS' RECOMMENDATIONS, AND FOR THE ENGAGEMENT AND TERMINATION OF THE ENGAGEMENT OF AN INTERNAL AUDITOR IF DEEMED NECESSARY BY THE COMMITTEE OR THE BOARD.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**



**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

▶ **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.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
The Jewish Federations of North America Inc

**Employer identification number**

13-1624240

**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
(1) JFBP LLC 25 Broadway New York, NY 10004 35-2221762	TaxExemptBOND	NY	0	0	NONE

**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
(1) UNITED ISRAEL APPEAL INC 25 BROADWAY  NEW YORK, NY 10004 13-1760102	ADMINISTRATOR	NY	501(C)(3)	7	JFNA INC	Yes	

**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	

**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

**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?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity . . . . .
- b** Gift, grant, or capital contribution to related organization(s) . . . . .
- c** Gift, grant, or capital contribution from related organization(s) . . . . .
- d** Loans or loan guarantees to or for related organization(s) . . . . .
- e** Loans or loan guarantees by related organization(s) . . . . .
- f** Dividends from related organization(s) . . . . .
- g** Sale of assets to related organization(s) . . . . .
- h** Purchase of assets from related organization(s) . . . . .
- i** Exchange of assets with related organization(s) . . . . .
- j** Lease of facilities, equipment, or other assets to related organization(s) . . . . .
- k** Lease of facilities, equipment, or other assets from related organization(s) . . . . .
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s) . . . . .
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .
- o** Sharing of paid employees with related organization(s) . . . . .
- p** Reimbursement paid to related organization(s) for expenses . . . . .
- q** Reimbursement paid by related organization(s) for expenses . . . . .
- r** Other transfer of cash or property to related organization(s) . . . . .
- s** Other transfer of cash or property from related organization(s) . . . . .

	Yes	No
<b>1a</b>		No
<b>1b</b>	Yes	
<b>1c</b>		No
<b>1d</b>	Yes	
<b>1e</b>		No
<b>1f</b>		
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>		No
<b>1j</b>		No
<b>1k</b>		No
<b>1l</b>		No
<b>1m</b>		No
<b>1n</b>	Yes	
<b>1o</b>	Yes	
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>		No
<b>1s</b>		No

**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
<b>(1)</b> UNITED ISRAEL APPEAL INC	P	503,498	EXP PAID JFNA
<b>(2)</b> UNITED ISRAEL APPEAL INC	B	168,577,117	GRANT

**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) Are all partners section 501(c)(3) organizations?		(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		Yes	No	

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. (see instructions).

Return Reference	Explanation
Schedule R, Part V, Line 1n:	CERTAIN EMPLOYEES HAVE SHARED RESPONSIBILITIES FOR JFNA AND UNITED ISRAEL APPEAL, INC.
Schedule R, Part V, Line 1q:	JFNA AND UNITED ISRAEL APPEAL LIST TRANSFER OF CASH AS EXCHANGE TRANSACTIONS AND ARE NOT LISTED IN REVENUES OR EXPENSES.

Schedule R (Form 990) 2019

**Additional Data**[Return to Form](#)

**Software ID:**  
**Software Version:**