Départment 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 black lung benefit trust or private foundation)

OMB No 1545-0047

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A	For the 2	007 calendar year, or tax year beginning ar	nd ending	)				
В	Check if	Please C Name of organization			D Employ	er identifi	cation numb	ег
	Address change		NC		95.	-4019	7/3	
F	Name change	type Number and street (or P.O. hox if mail is not delivered to street address)	.IVC	Room/suite				
F	linitial return	Specific 3580 WILSHIRE BLVD.		1510			-1668	
F	Termin-	Inetrue-		11310	F Accounts	_		Accrual
Ē	Amende					ecify)		
	Applica	<ul> <li>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts</li> </ul>	Há	and I are not app			27 organize	itions
	,	must attach a completed Schedule A (Form 990 or 990-EZ).		a) Is this a group i				X No
G	Website:	▶WWW.JEWISHJOURNAL.COM	н(і	b) If "Yes," enter n	umber of a	ffiliates	N/A	
J	Organiza	tion type (check only one) ► X 501(c) ( 3 ) ◀ (insert no ) 4947(a)(1) or	527 <b>H</b> (	Are all affiliates		N/A	Yes	No
K	Check he	re I if the organization is not a 509(a)(3) supporting organization and its gross	H(d	lf "No," attach a) Is this a separal	te return fil	led by an o	r	
	•	are normally <b>not</b> more than \$25,000. A return is not required, but if the organization	`	ganization cove				X No
	chooses	to file a return, be sure to file a complete return.		Group Exemption			<u>N/A</u>	
	•	A 4.64 205	.   М				not required	d to attach
		ceipts: Add lines 6b, 8b, 9b, and 10b to line 12 \( \) 4, 164, 385		Sch. B (Form 9	90, 990-62	., or 990-Pi	F).	
P	<del></del>	Revenue, Expenses, and Changes in Net Assets or Fund E	Daianic	62		$\overline{}$		
	1	Contributions, gifts, grants, and similar amounts received:  Contributions to donor advised funds	ا مه					
	a	Direct public support (not included on line 1a)	1a 1b	40,0	00			
	D	Indirect public support (not included on line 1a)	1c	±0,0	00.			
	C	Government contributions (grants) (not included on line 1a)	1d					
	e	Total (add lines 1a through 1d) (cash \$ 40,000. noncash \$	10		``	1e	40	,000.
	2		93)		·		4,109,	
	3	Program service revenue including government fees and contracts (from Pat VII, line Membership dues and assessments	•			3		
	4	1071				4		
	5	Dividends and interest from securities  Gross rents  AUG 2 5 2008	. ,		L	5	14,	420.
	6 a	Gross rents	6a					
	b	Less; rental expenses	6Ь					
<u>_ 9</u>	C	Net rental income or (loss). Subtract line 6b from line 6DGDEN, UT	•		<u> </u>	6c		
CHURAGE	7	Other investment income (describe				7	<del></del>	
<b>26</b>	8 a			(B) Other				
	l .	than inventory	8a					
M	b	Less: cost or other basis and sales expenses	8b 8c					
$\cup$	C	Gain or (loss) (attach schedule)  Net gain or (loss). Combine line 8c, columns (A) and (B)	<u> </u>			8d		
3S	_	Special events and activities (attach schedule). If any amount is from gaming, check h	ere 🕨 [			-		
P	1		9a					
Ħ	h		9b					
<b>6</b> 3		Net income or (loss) from special events. Subtract line 9b from line 9a				9c		
2008	10 a	Gross sales of inventory, less returns and allowances	10a					
ᢍ	b	Less: cost of goods sold	10ь					
	C	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from	line 10a		<u> </u> -	10c		
	11	Other revenue (from Part VII, line 103)				11		
	12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11					4,164,	
Š	13	Program services (from line 44, column (B))					3,703,	
ınse	14	Management and general (from line 44, column (C))				14	<u> </u>	<u>,529.</u>
Expenses	15	Fundraising (from line 44, column (D))				15		
ш	16	Payments to affiliates (attach schedule)  Total expenses. Add lines 16 and 44, column (A)				16 17	4,364,	876
	18	Excess or (deficit) for the year. Subtract line 17 from line 12			1	18	-200	491
م م	19	Net assets or fund balances at beginning of year (from line 73, column (A))				19	<u> </u>	103.
Net	20		EE ST	ATEMENT	. —	20	-3.	178.
_	21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20				21		434.
7230 12-2	001 27-07	LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instru	ctions.					<b>90</b> (2007)

1 2007.06010 LOS ANGELES JEWISH PUBLICAT 51160\_\_1

LOS ANGELES JEWISH PUBLICATIONS, INC Form 990 (2007) Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3)
and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds					
(attach schedule)					
(cash \$ 0 • noncash \$ 0 •					
If this amount includes foreign grants, check here	22a				
22b Other grants and allocations (attach schedule	k				
(cash \$ 0 • noncash \$ 0 •					
If this amount includes foreign grants, check here	22b				
23 Specific assistance to individuals (attach					
schedule) .	23				
24 Benefits paid to or for members (attach					
schedule)	24				
25a Compensation of current officers, directors, key					
employees, etc. listed in Part V-A	25a	0.	0.	0.	0.
<b>b</b> Compensation of former officers, directors, key					
employees, etc. listed in Part V-B	25b	0.	0.	0.	0.
c Compensation and other distributions, not included					
above, to disqualified persons (as defined under					
section 4958(f)(1)) and persons described in					
section 4958(c)(3)(B)	25c				
26 Salaries and wages of employees not					
included on lines 25a, b, and c	26	2,058,666.	1,853,605.	205,061.	
27 Pension plan contributions not included on	1 1				
lines 25a, b, and c	27	17,031.		17,031.	
28 Employee benefits not included on lines					
25a - 27	28				<del></del>
29 Payroll taxes	29	167,192.	150,987.	16,205.	
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	$\overline{}$				
33 Supplies	33				<del></del>
34 Telephone	34				<del></del>
35 Postage and shipping	35		63,283.		
36 Occupancy	36				
(statich schedule)  The smouth incides to sign years, sheek her. ▶ □ 22e  Other grants and allocations (stracts here)  If the smouth incides to sign years, sheek her. ▶ □ 22e  If the smouth incides to sign years, sheek her. ▶ □ 22e  If the smouth incides to sign years, sheek her. ▶ □ 22e  If the smouth incides to sign years, sheek her. ▶ □ 22e  If the smouth incides to sign years, sheek her. ▶ □ 22e  Specific assistance to individuals (statich schedule)  Compensation of forms of thesis, streetors, key employees, etc. Issted in Part V-A  Compensation of forms of thesis, streetors, key employees, etc. Issted in Part V-B  Compensation of forms of thesis, streetors, key employees, etc. Issted in Part V-B  Compensation and other distributions, not included above, to disqualified pessons (as defined under section 4958(0)(1)) and persons described in section 4958(0)(3) and persons described in s					
38 Printing and publications					
39 Travel	39				
40 Conferences, conventions, and meetings	40	28,130.	22,110.	6,020.	
41 Interest	41				
42 Depreciation, depletion, etc. (attach schedule)	42	30,898.	<del></del>	30,898.	
43 Other expenses not covered above (itemize):					
a	43a				<del></del>
b	43b				
C	$\overline{}$				
d	43d				<del></del>
e	_			_	
f	$\overline{}$			111 001	
	43g	679,760.	538,476.	141,284.	
44 Total functional expenses Add lines 22a through					
				664 500	•
			3,703,347.	661,529.	<u> </u>
				<u>,</u>	
			• •		
• • • • • • • • • • • • • • • • • • • •	_		•		
723011		N/A ; and (	iv) the amount allocated to	Fundraising \$	
12-27-07					Form <b>990</b> (2007)

Form 990 (2007) Part III | Statement of Program Service Accomplishments (See the instructions.) Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments What is the organization's primary exempt purpose? ► SEE STATEMENT Program Service Expenses (Required for 501(c)(3) All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of and (4) orgs., and clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) 4947(a)(1) trusts; but optional for others.) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others) a MAJOR EXPENSES IN MEETING THIS OBJECTIVE ARE AS FOLLOWS: \$ ) If this amount includes foreign grants, check here (Grants and allocations **b** PRODUCTION 1,518,600. \$ ) If this amount includes foreign grants, check here (Grants and allocations c EDITORIAL 1,045,010. (Grants and allocations ) If this amount includes foreign grants, check here d SALES & MARKETING

> 703,347. Form 990 (2007)

1,139,737.

) If this amount includes foreign grants, check here

) If this amount includes foreign grants, check here

(Grants and allocations

(Grants and allocations

e Other program services (attach schedule)

\$

Total of Program Service Expenses (should equal line 44, column (B), Program services)

881,538. Form 990 (2007)

<u>373,434.</u>

73

Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72.

(Column (A) must equal line 19 and column (B) must equal line 21)

Total liabilities and net assets/fund balances. Add lines 66 and 73

.103

	rt IV-A Reconciliation of Revenue per Audited Final	ncial Statements W	ith Revenue pe	er Re	<b>turn</b> (Se	e the	<u> </u>
	' instructions.)						
a	Total revenue, gains, and other support per audited financial stateme	nts			a 4,	164,385	•
b	Amounts included on line a but not on Part I, line 12:						
1	Net unrealized gains on investments		b1				
2	Donated services and use of facilities .	Ĺ	b2				
3	Recoveries of prior year grants	_	b3				
4	Other (specify).		b4				
	Add lines <b>b1</b> through <b>b4</b>				b	0	•
C	Subtract line <b>b</b> from line <b>a</b>				c 4,	164,385	•
đ	Amounts included on Part I, line 12, but not on line a:	•					
1	Investment expenses not included on Part I, line 6b	Ļ	d1				
2	Other (specify):		d2				
	Add lines d1 and d2				d	0	_
	Total revenue (Part I, line 12) Add lines c and d				e 4,	<u>164,385</u>	•
Pa	rt IV-B Reconciliation of Expenses per Audited Fina	incial Statements V	Vith Expenses	per l			
a	Total expenses and losses per audited financial statements				a 4,	<u>368,054</u>	•
b	Amounts included on line a but not on Part I, line 17:	1	1				
1	Donated services and use of facilities		b1				
2	Prior year adjustments reported on Part I, line 20	_	b2				
	Losses reported on Part I, line 20						
4	Other (specify): SEE STATEMENT 4		b4 3,1	78.			
	Add lines <b>b1</b> through <b>b4</b>				b	3,178	
C	Subtract line <b>b</b> from line <b>a</b>				c 4,	<u>364,876</u>	•
d	Amounts included on Part I, line 17, but not on line a:	i	1				
1	Investment expenses not included on Part I, line 6b						
2	Other (specify).		d2				
	Add lines d1 and d2				d	0	_
<u>e</u>	Total expenses (Part I, line 17) Add lines c and d		<del></del>		e 4,	<u>364,876</u>	•
Pa			•	s an of	ficer, dire	ctor, trustee,	
	or key employee at any time during the year even if they we	<del>,</del>		(D) Cor	ntributions to	(F) Expense	_
	(A) Name and address	per week devoted to	(If not paid, enter	emplo	yee benefit & deferred	account and	
		position	-0- )	compe	nsation plans	other allowant	
<u></u>	E STATEMENT 5		315 000		0	,	
<u> </u>	E STATEMENT 5		313,000.		<u> </u>	0	•
				•			
			}				
						<u> </u>	_
	<u></u>	·					_
- <b>-</b>							
			<del>                                     </del>				_
		·-	-				_
_	· · · · · · · · · · · · · · · · · · ·		<del>                                     </del>			ļ	-
			1	1			
				l		l	
<u>-</u> -					<del></del>		_
  		a 4,164,3:  d on line a but not on Part I, line 12: uns on investments and use of facilities by learning the facilities by learni		_			
  							_
  					E	orm <b>990</b> (2000	

	990 (2007) LOS ANGELES JEWISH PU			<u>95-4019</u>	<u>743</u>	<u> P</u>	age 6
Pa	t V-A Current Officers, Directors, Trustees, and Ke	ey Employees (continu	ied)			Yes	No
75 a	Enter the total number of officers, directors, and trustees permitted meetings	to vote on organization bu	siness at board	10			
b	Are any officers, directors, trustees, or key employees listed in Form listed in Schedule A, Part I, or highest compensated professional an Part II-A or II-B, related to each other through family or business relative individuals and explains the relationship(s)	d other independent contr	actors listed in Sci	hedule A,	75b		x
C	Do any officers, directors, trustees, or key employees listed in Form listed in Schedule A, Part I, or highest compensated professional an Part II-A or II-B, receive compensation from any other organizations,	d other independent contr whether tax exempt or tax	actors listed in Sch	hedule A,	100		
	organization? See the instructions for the definition of "related organity or "Yes," attach a statement that includes the information described				75c	-	X
	Does the organization have a written conflict of interest policy?				75d		<u> </u>
Pa	TV-B Former Officers, Directors, Trustees, and Ke Benefits (If any former officer, director, trustee, or key er the year, list that person below and enter the amount of co	nployee received compens	sation or other ben	efits (describe	d belo	ow) du	ring ons )
	(A) Name and address NONE	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)		to (I	E) Expe	ense and
				- Compositorios pro			
					+		
<del></del>							
					+	<del></del>	
Pa	t VI Other Information (See the instructions )	<u></u>	I	l		Yes	No
76	Did the organization make a change in its activities or methods of co statement of each change	onducting activities? If "Ye	s," attach a detaile	d	76		х
77	Were any changes made in the organizing or governing documents If "Yes," attach a conformed copy of the changes.	but not reported to the IRS	37		77		X
78 a b	Did the organization have unrelated business gross income of \$1,00 If "Yes," has it filed a tax return on Form 990-T for this year?	0 or more during the year	covered by this ret	urn?	78a 78b	X	
79	Was there a liquidation, dissolution, termination, or substantial conti	action during the vear? If '	'Yes," attach a sta	tement	79		X
80 a	Is the organization related (other than by association with a statewice membership, governing bodies, trustees, officers, etc., to any other	le or nationwide organizati	on) through comm		80a		X
b	If "Yes," enter the name of the organization▶ N/A	and check whether it is	exempt or	nonexempt			-
81 a	Enter direct and indirect political expenditures (See line 81 instruction	-	81a	0.			
b	Did the organization file Form 1120-POL for this year?				81b Form	990	X (2007)

Form	990 (2007) LOS ANGELES JEWISH PUBLICATIONS,	INC	<u>95-4019</u>	<u>743</u>	P	age 7
Pa	rt VI Other Information (continued)				Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilitie	s at no charge or at	substantially			
	less than fair rental value?			82a		_X_
b	If "Yes," you may indicate the value of these items here. Do not include this			1		
	amount as revenue in Part I or as an expense in Part II					
	(See instructions in Part III.)	82b	N/A			
83 a	Did the organization comply with the public inspection requirements for returns and exempt	tion applications?		83a	_X_	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contr	ibutions?	N/A	83b		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?			84a		_X_
b	If "Yes," did the organization include with every solicitation an express statement that such	contributions or gift	is were not			
	tax deductible?		N/A	84b		
85 a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		N/A	85a		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A	85b		
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless	the organization re	ceived a			
	waiver for proxy tax owed for the prior year.					ĺ
C	Dues, assessments, and similar amounts from members	85c	N/A			l
d	Section 162(e) lobbying and political expenditures	85d	N/A			
е	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A			ĺ
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A		i	
9	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A	85g		<u> </u>
ħ	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amo	ount on line 85f				
	to its reasonable estimate of dues allocable to nondeductible lobbying and political expend	itures for the				
	following tax year?		N/A	85h		
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on					ĺ
	line 12	86a	N/A	1		1
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A			
87	501(c)(12) organizations. Enter. a Gross income from members or shareholders	87a	N/A			
b	Gross income from other sources. (Do not net amounts due or paid to other sources					
	against amounts due or received from them)	87b	N/A			
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable	corporation or partr	nership,			ŀ
	or an entity disregarded as separate from the organization under Regulations sections 301.	7701-2 and 301 770	)1-3?	1		İ
	If "Yes," complete Part IX			88a		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled ent	ity within the meani	ng of			
	section 512(b)(13)? If "Yes," complete Part XI		<b>&gt;</b>	88b		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year u	nder				
	section 4911 ▶ 0 • ; section 4912 ▶ 0 • ; section		0.			
Ь	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 exce	ss benefit				
	transaction during the year or did it become aware of an excess benefit transaction from a					
	If "Yes," attach a statement explaining each transaction			89b		X
C	Enter: Amount of tax imposed on the organization managers or disqualified persons during	the year under				
	sections 4912, 4955, and 4958	<b></b>	.0.			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization	<b></b>	0.			1
е	All organizations. At any time during the tax year, was the organization a party to a prohibite	ed tax shelter transa		89e		x
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable i			89f		Х
g	For supporting organizations and sponsoring organizations maintaining donor advised funds	. Did the supporting	organization,			
_	or a fund maintained by a sponsoring organization, have excess business holdings at any ti	me during the year	<b>&gt;</b>	89g		X
90 a	List the states with which a copy of this return is filed ▶CA					
	Number of employees employed in the pay period that includes March 12, 2007	9	90ь			36
91 a	The books are in care of ► KIMBER SAX, COO	Telephone no.	<b>▶</b> 213-36	8-1	668	
	Located at ▶ 3580 WILSHIRE BLVD., #1510, LOS ANGELE		ZIP + 4 ▶ 9		0	
b	At any time during the calendar year, did the organization have an interest in or a signature		_		Yes	No
~	a financial account in a foreign country (such as a bank account, securities account, or other	•		91b		Х
	If "Yes," enter the name of the foreign country ▶ N/A	<i>'</i>				İ
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report	of Foreign Bank				
	and Financial Accounts			_		
				Form	990	(2007)

	JEWISH	PUBLICATION	S,_	INC 95-	4019/43 Page 6
Part VI Other Information (continued)					Yes No
c At any time during the calendar year, did the orga			the Ur	nited States?	91c X
If "Yes," enter the name of the foreign country		N/A			
92 Section 4947(a)(1) nonexempt chantable trusts file			neck h		<b>▶</b> ∟
and enter the amount of tax-exempt interest rece	ved or accrue	ed during the tax year		▶ 92	N/A
Part VII Analysis of Income-Producing		ed business income	Evolue	ded by section 512, 513, or 514	<u> </u>
Note: Enter gross amounts unless otherwise	(A)	(B)	(C)	(D)	(E)
indicated.	Business	Amount	Exclu- sion	Amount	Related or exempt
93 Program service revenue.	code	1 010 720	code	<del></del>	function income
a DISPLAY ADVERTISING	541800	1,810,730.		· · · - · · · ·	025 451
b SUBSCRIPTIONS	541800	0.004			237,451.
c PERSONAL ADVERTISING	541800				0.050.550
d COMMUNITY NOTICES	541800	-			2,052,553.
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments				•	
95 Interest on savings and temporary cash investments		44 400			<u> </u>
96 Dividends and interest from securities		14,420.	ļ		<del> </del>
97 Net rental income or (loss) from real estate				. ,	
a debt-financed property		<u> </u>			<del> </del>
b not debt-financed property		<del></del>			
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets	1				
other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue	1				
a	-				
D	_	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·
C					
d	-				
e		1 024 201		0.	2,290,004.
104 Subtotal (add columns (B), (D), and (E))	L	1,834,381.	L	<u> </u>	4,124,385.
105 Total (add line 104, columns (B), (D), and (E)) Note: Line 105 plus line 1e, Part I, should equal the am	ount on line 1	2 Part I		•	4,124,303.
Part VIII Relationship of Activities to the			+ Pu	TOSAS (See the instruct	rone l
				<del></del>	
Explain how each activity for which income is rejevement purposes (other than by providing funds			וטקוווו נ	tantily to the accomplishment	or the organization s
B,D THE PUBLICATION RECEIV			'OME	AND COMMINITY	V NOTICE
				Y COMMUNITY N	
WHICH REPORTS PRIMARIL		***************************************			
THE JEWISH COMMUNITY	_ <u> </u>	THE OCCULA	-10	TILLIA PARTO OF	
Part IX Information Regarding Taxable	Subsidiar	ies and Disregard	ed E	ntities (See the instruction	ons )
(A) (B)		(C)		(D)	(E)
Name, address, and EIN of corporation, partnership, or disregarded entity ownership inter		Nature of activities		Total income	End-of-year assets
partition py or utal oggic accounty	%				433013
N/A	%			-	
	%				
	%	· ·			
Part X Information Regarding Transfe		ted with Personal	Ben	efit Contracts (See th	e instructions )
(a) Did the organization, during the year, receive any funds				<del></del>	Yes X No
(b) Did the organization, during the year, pay premiums, di					Yes X No
Note: If "Yes" to (b), file Form 8870 and Form 4720 (s	•	••			
		<u> </u>			Form <b>990</b> (2007)
					- , , , , ,

Part X	Information Regarding Transfers To and From C	ontrolled Entiti	INC 95-401 es. Complete only if the organi	<u>9743</u> F zation is a	⊃age 9
	controlling organization as defined in section 512(b)(13)	N/A		Yes	No
	d the reporting organization make any transfers to a controlled entity a mplete the schedule below for each controlled entity	as defined in section	512(b)(13) of the Code? If "Yes		
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount transfe	
a					
b					
c					
	Totals	- · · · · · · · · · · · · · · ·			
	the reporting organization receive any transfers from a controlled en	itity as defined in sec	ction 512(b)(13) of the Code? If	"Yes,"	No
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount transfe	
a					
b					
c					
	Totals				
	d the organization have a binding written contract in effect on August nuities described in question 107 above?	17, 2006, covering th	ne interest, rents, royalties, and	Yes	No
Please Sign Here	Under penalties of perluny, I declare that have examined this return, including accompany and complete Electaration of prepare, other than officer) is based on information of which is signature of officer.  Signature of officer	ing schedules and stateme ch preparer has any knowle	ints, and to the best of my knowledge and edge    S	belief, it is true, co	rrect,
Paid Preparer's	Type or print name and title  Preparer's signature  Usne	Date 13/08	Check If Self-employed	N or PTIN (See Ger	ı inst X)
Use Only	Firm's name (or yours if self-employed), address, and ZIP + 4  BLOCK, PLANT, EISNER, FIO 16542 VENTURA BLVD, SUITE ENCINO, CA 91436		L • EIN ▶ Phone no. ▶ (818		
				Form <b>990</b>	(2007)

### **EXTENSION ATTACHED**

### SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information-(See separate instructions.)

► MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2007

Name of the organization Employer identification number LOS ANGELES JEWISH PUBLICATIONS, 95 4019743 Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See page 1 of the instructions. List each one. If there are none, enter "None.") d) Contributions to employee benefit plans & deferred compensation (b) Title and average hours (a) Name and address of each employee paid (e) Expense account and other per week devoted to (c) Compensation more than \$50,000 position allowances SHOSHANA COHEN SALES EXEC. LOS ANGELES, CA 142,560 40.00 ROBERT ESHMAN EDITORIAL LOS ANGELES, CA 40.00 <u>157,500</u> ANTOINETTE VAN NESS SALES EXEC. LOS ANGELES, CA 40.00 115,657 KIMBERLY SAX SALES LOS ANGELES, 40.00 157,500 AMOS SHAYA CONTROLLER LOS ANGELES, CA 40.00 100,000 Total number of other employees paid over \$50,000 Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services (See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.") (a) Name and address of each independent contractor paid more than \$50,000 (c) Compensation (b) Type of service NONE Total number of others receiving over \$50,000 for professional services 0 Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services (List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.) (a) Name and address of each independent contractor paid more than \$50,000 (b) Type of service (c) Compensation NONE Total number of other contractors receiving over

723101/12-27-07 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ

Schedule A (Form 990 or 990-EZ) 2007

0

\$50,000 for other services

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year

g Enter the aggregate value of assets in all funds or accounts included on line 4f at the end of the tax year

f Enter the total number of separate funds or accounts owned at the end of the year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts

Schedule A (Form 990 or 990-EZ) 2007

N/A

	ule A (Form 990 or 990-EZ) 2007 L						4019743 Page 4
Par	t IV-A Support Schedule (Co	omplete only if you che a worksheet in the insti	cked a box on line uctions for convert	10, 11, or 12) <b>Use cas</b> ing from the accrual to t	h method of acc he cash method o	ountin	g. unting.
	dar year (or fiscal year	(a) 2006	(b) 2005	(c) 2004	(d) 2003		(e) Total
15	ning in)  Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	(4) 2000	(0) 2000	(0) 2001	(4) 2000		(6) Total
16	Membership fees received						
17	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,052,553.	2,217,71	7. 1,804,956	. 1,997,1	04.	8,072,330.
18	Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalities, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	14,420.	12,524	1. 19,490	. 26,3	00.	72,734.
19	Net income from unrelated business activities not included in line 18		í				
20	Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
21	The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge						
22	Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets						
23	Total of lines 15 through 22	2,066,973.		1. 1,824,446			8,145,064.
24	Line 23 minus line 17	14,420.					72,734.
25	Enter 1% of line 23	20,670.					37 / 3
26	Organizations described on lines 1				<b>&gt;</b>	26a	N/A
D	Prepare a list for your records to sho unit or publicly supported organizati						
	Do not file this list with your return.			secura inc amount snown	III IIII¢ 20a. ▶	26b	N/A
c	Total support for section 509(a)(1) t					26c	N/A
	Add: Amounts from column (e) for li			19	_		,
_	.,			26b		26d	N/A
е	Public support (line 26c minus line 2	26d total)			<b></b>	26e	N/A
f	Public support percentage (line 26				<u> </u>	26f	N/A %
27	Organizations described on line 12						
	records to show the name of, and to	ital amounts received in ea	ach year from, each "o	disqualified person." <b>Do not</b>	file this list with yo	ur retui	rn. Enter the sum of
	such amounts for each year:	(0005)	٥	(2004)	0. (20)	201	0.
	(2006) 0 For any amount included in line 17 t	) • (2005)		, ,	•	•	
U	and amount received for each year,		•				·
	described in lines 5 through 11b, as		- • •		• •		
	the larger amount described in (1) o	•					
	(2006)	. (2005)	0.	(2004)	0. (200	J3)	0.
C	Add: Amounts from column (e) for I	ines: 15 _		16			
	17 <u>8 , 0</u>			21		27c	8,072,330.
d	Add: Line 27a total	<del></del>	id line 27b total		<u>0.</u> ▶	27d	0.
e	Public support (line 27c total minus	· · · · · · · · · · · · · · · · · · ·	23 column (c)	<b>▶</b>   27f   8	,145,064.	27e	8,072,330.
T ~	Total support for section 509(a)(2) t  Public support percentage (line 27				<u>.1457,004.</u> ▲	270	99.1070%
g h	Investment income percentage (lin					27h	.8930%
28 L	Inusual Grants: For an organization d	lescribed in line 10, 11, or	12 that received any	unusual grants during 2003	3 through 2006, pre	pare a l	ist for your records to
S	how, for each year, the name of the ceturn. Do not include these grants in	ontributor, the date and a	mount of the grant, ar	nd a brief description of the	nature of the grant.	Do not	file this list with your
	1 12-27-07	<u>N</u>	ONE			Schedu	ule A (Form 990 or 990-EZ) 2007

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing		Yes	No
	instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?	31		
	If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	— — —		
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	ļ	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	<u>32b</u>		
C	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student	00-		
	admissions, programs, and scholarships?  Copies of all material used by the organization or on its hebalf to collect contributions?	32c 32d	<b></b> -	
d	Copies of all material used by the organization or on its behalf to solicit contributions?  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	320	<del>                                     </del>	<del> </del>
33 a b	Does the organization discriminate by race in any way with respect to: Students' rights or privileges? Admissions policies?	33a 33b		
C	Employment of faculty or administrative staff?	33c	<del> </del>	
a	Scholarships or other financial assistance?	33d 33e	ļ	
e	Educational policies? Use of facilities?	33f	<b></b>	
1 a	Athletic programs?	33g		
y h	Other extracurricular activities?	33h	ļ	-
**	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	3311		
34 a		34a	ļ	
b	Has the organization's right to such aid ever been revoked or suspended?	34b	<b> </b>	
	If you answered "Yes" to either 34a or b, please explain using an attached statement.			
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50,			
	1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

723151 12-27-07

		V LOS ANGELES JEW			95-401		Page 7
Part V	<del></del>	garding Transfers To and		Relationships With I	Noncharita	ble	
		zations (See page 14 of the instri					
		irectly or indirectly engage in any of t section 501(c)(3) organizations) or in		_	on		
a Tra	nsfers from the reporting org	ganization to a noncharitable exempt	organization of:			Y	es No
(i)	Cash					51a(i)	X_
(ii)	Other assets					a(ii)	X_
<b>b</b> Oth	er transactions:						
	<del>-</del>	ts with a noncharitable exempt organ	nization			b(i)	<u> </u>
		noncharitable exempt organization				b(ii)	X
	Rental of facilities, equipme					b(iii)	X
	Reimbursement arrangeme	ents				b(iv)	X
	Loans or loan guarantees					b(v)	X
, ,		membership or fundraising solicitati				b(vi)	X
	=	mailing lists, other assets, or paid er e is "Yes," complete the following sch		shuava ahaw tha fair markat valu	o of the	C	<u> </u>
	<del>-</del>	s given by the reporting organization.	• •	=			
-	•	• • • •	<del>-</del>		ı ıy	N	/A
			90000, 0.1.0. 0.0001.0, 0.1	0017100070001100.	(4)		<u> </u>
Line no.	Amount involved		empt organization	Description of transfers, trans	sactions, and sh	arıng arran	gements
						-	
			<u> </u>				
	<del></del>					_	
-							
						· -	
			· · · · · · · · · · · · · · · · · · ·				
						-	
			· · · · ·				
				<u> </u>			
			one or more tax-exempt org	anizations described in section	501(c) of the	Yes	X No
		• • • •				163	140
<del></del> _	(a`	)	(b)		(c)	-	
	Name of org	ganization	Type of organization	Description	on of relationship	)	
-	<del>-</del>						
							-
		<del></del>					
			-				
			-	-			
					<del> </del>		
transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:  (a) (b) (c) Name of noncharitable exempt organization  Description of transfers, transactions, and sharing the properties of transfers of transfers, transactions, and sharing the properties of transfers of transfers, transactions, and sharing the properties of transfers of transfers, transactions, and sharing transfers of transfe							
723152	· · · · · · · · · · · · · · · · · · ·		<u> </u>	<u></u>			
12-27-07				Sct	redule A (Form	990 or 990	-EZ) 2007

HANGES IN NET A	ASSETS OR FUND	BALANCES	STATEMENT	1	
			AMOUNT		
LONG TERM DISABILITY INSURANCE PREMIUMS ON BOOKS NOT ON RETURN		-3,178			
TOTAL TO FORM 990, PART I, LINE 20					
OTHER	REXPENSES		STATEMENT	2	
(A)	(B)	(C)	(D)		
TOTAL	SERVICES	AND GENERAL	FUNDRAISI	NG	
63,666.	49,803.	13,863.			
41,860.	41,860.				
14,599.	14,442.	157.			
		53,468.			
	11,602.	6 770			
	15.529.	3,300.			
	13,323.	4.492.			
•	1.365.				
11,804.	4,024.	7,780.			
<del></del>	538,476.	141,284.	•		
•	SURANCE PREMIUM  I, LINE 20  OTHER  (A)  TOTAL  63,666. 41,860. 14,599. 28,174. 179,132. 1,206. 244,807. 11,602. 6,778. 33,975. 3,586. 15,529. 4,492. 18,550.	SURANCE PREMIUMS ON BOOKS NO  I, LINE 20  OTHER EXPENSES  (A) (B) PROGRAM SERVICES  63,666. 49,803. 41,860. 14,599. 14,442. 28,174. 28,174. 179,132. 125,664. 1,206. 244,807. 125,664. 1,206. 244,807. 11,602. 6,778. 33,975. 3,586. 15,529. 4,492. 18,550. 1,365.	T, LINE 20  OTHER EXPENSES  (A) (B) (C) MANAGEMENT AND GENERAL  63,666. 49,803. 13,863. 41,860. 41,860. 14,599. 14,442. 157. 28,174. 28,174. 179,132. 125,664. 53,468. 1,206. 244,807. 244,807. 11,602. 6,778. 33,975. 3,586. 15,529. 4,492. 18,550. 1,365. 17,185.	AMOUNT  SURANCE PREMIUMS ON BOOKS NOT ON  OTHER EXPENSES  OTHER EXPENSES  (A)  PROGRAM MANAGEMENT TOTAL  63,666. 49,803. 41,860. 41,860. 41,860. 41,860. 14,599. 14,442. 157. 28,174. 28,174. 179,132. 125,664. 53,468. 1,206. 1,206. 244,807. 244,807. 244,807. 244,807. 11,602. 6,778. 33,975. 3,586. 15,529. 4,492. 18,550. 1,365. 17,185.	

### EXPLANATION

THE COMPANY OWNS, OPERATES AND PUBLISHES A WEEKLY COMMUNITY NEWSPAPER AND OTHER PERIODIC PUBLICATIONS WHICH REPORT PRIMARILY ON EVENTS OCCURRING WITHIN AND OF THE INTEREST TO THE JEWISH COMMUNITY. THE COMPANY'S OBJECTIVE IS TO PROVIDE THE PUBLICATIONS TO EVERYONE IN THE JEWISH COMMUNITY IN LOS ANGELES, CA.

PART III

FORM 990 OT	HER EXPENSE	S NOT INCLUDED ON	FORM 990	STAT	EMENT 4
DESCRIPTION				Al	MOUNT
LONG-TERM DISABILITY	INSURANCE F	PREMIUMS			3,178.
TOTAL TO FORM 990, PA	RT IV-B				3,178.
FORM 990 PART V-A		CURRENT OFFICERS,		STAT	EMENT 5
NAME AND ADDRESS		TITLE AND AVRG HRS/WK		EMPLOYEE BEN PLAN CONTRIB	EXPENSE
IRWIN FIELD 300 N. SWALL DR. #156 BEVERLY HILLS, CA 902		CHAIRMAN 0.00	0.	0.	0.
IRWIN DANIELS 2142 CENTURY PARK EAS LOS ANGELES, CA 90067	•	TREASURER 0.00	0.	0.	0.
DORA KADISHA 9420 WILSHIRE BLVD. # BEVERLY HILLS, CA 902		DIRECTOR 0.00	0.	0.	0.
SUSAN GORDON 315 S. BEVERLY DR. #2 BEVERLY HILLS, CA 902		DIRECTOR 0.00	0.	0.	0.
MARK LAINER 17527 MAGNOLIA BLVD ENCINO, CA 91316		DIRECTOR 0.00	0.	0.	0.
STEVE LEDER 3663 WILSHIRE BLVD LOS ANGELES, CA 90010	)	PRESIDENT 0.00	0.	0.	0.
PHILIP METSON 1875 CENTURY PARK WES LOS ANGELES, CA 90067	•	DIRECTOR 0.00	0.	0.	0.
MICHAEL SANDERS 1901 AVENUE OF THE ST		DIRECTOR 0.00	0.	0.	0.

LOS ANGELES, CA 90067

LOS ANGELES JEWISH PUBLICATIONS,	INC		95	-4019743
ORNA WOLENS 814 N. ROXBURY DRIVE BEVERLY HILLS, CA 90210	DIRECTOR 0.00	0.	0.	0.
ALAN STERN 602 S. HUDSON LOS ANGELES, CA 90001	DIRECTOR 0.00	0.	0.	0.
ROBERT ESHMAN 819 N. ROXBURY DR. BEVERLY HILLS, CA 90210	EDITOR IN CHEIF 40.00	157,500.	0.	0.
KIMBER SAX 3580 WILSHIRE BLVD., #1510 LOS ANGELES, CA 90010	CHIEF OPERATIONS 40.00	OFFICER 157,500.	0.	0.
TOTALS INCLUDED ON FORM 990, PART	V-A	315,000.	0.	0.

SCHEDULE A

EXPLANATION OF TRANSACTIONS PART III, LINE 2D

STATEMENT

SEE PART V-A, FORM 990

# . Form 8868 (Rev April 2008) Department of the Treasury internal Revenue Service

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

► File a separate application for each return

OMB No 1545-1709

• If you		
•	are filing for an Automatic 3-Month Extension, complete only Part I and check this box	► X
_	are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this omplete Part II unless you have already been granted an automatic 3 month extension on a previously fil	
Part I	Automatic 3-Month Extension of Time. Only submit original (no copies needed)	
A corpor	- ation required to file Form 990-T and requesting an automatic 6-month extension - check this box and com	plete
Part I onl	•	▶ □
	corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an ome tax returns	extension of time
noted be (not auto you mus	ic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3 month automatic extension (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronic matic) 3 month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or cold submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic file gov/efile and click on e-file for Charities & Nonprofits.	cally if (1) you want the additional assolidated Form 990-T Instead.
Type or	Name of Exempt Organization	Employer identification number
print		
F 1 - 1 - 1 - 1 - 1	LOS ANGELES JEWISH PUBLICATIONS, INC	95-4019743
File by the due date for filing your	Number, street, and room or suite no. If a PO box, see instructions 3580 WILSHIRE BLVD., NO. 1510	
return See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	LOS ANGELES, CA 90010	····
1 1	000 DI	
Fo Fo	rm 990-BL	069
Fo Fo  The b Telep  If the	rm 990-EZ rm 990-PF Form 1041-A Form 88  cooks are in the care of ► KIMBER SAX, COO  hone No ► 213-368-1668 FAX No. ►  organization does not have an office or place of business in the United States, check this box	069 070 ►
Fo Fo The b Telep If the	rm 990-EZ rm 990-PF Form 1041-A Form 88  ooks are in the care of ► KIMBER SAX, COO  hone No ► 213-368-1668	s is for the whole group, check this
• The b Telep If the	rm 990-EZ rm 990-PF Form 1041-A Form 88  cooks are in the care of ► KIMBER SAX, COO  hone No ► 213-368-1668 FAX No. ►  organization does not have an office or place of business in the United States, check this box	s is for the whole group, check this
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	rm 990-EZ rm 990-PF Form 1041-A Form 88  ooks are in the care of ► KIMBER SAX, COO  hone No ► 213-368-1668	is is for the whole group, check this members the extension will cover
● The b Telep If the If this box  1 Ire	Form 990-EZ rm 990-PF Form 1041-A Form 88  cooks are in the care of Form 1041-A Form 88  cooks are in the care of KIMBER SAX, COO chone No 213-368-1668 FAX No.   corganization does not have an office or place of business in the United States, check this box is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)  If the If it is for part of the group, check this box  and attach a list with the names and EINs of all request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time united AUGUST 15, 2008  for the organization's return for  X calendar year 2007 or	is is for the whole group, check this members the extension will cover
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	Form 990-EZ Form 990-T (trust other than above) Form 60 Form 60 Form 990-PF Form 1041-A Form 88 Form	is is for the whole group, check this members the extension will cover
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	Form 990-EZ Form 990-T (trust other than above) Form 60 Form 60 Form 990-PF Form 1041-A Form 88 Form	is is for the whole group, check this members the extension will cover
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	Form 990-EZ Form 990-T (trust other than above) Form 60 Form 60 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 1041-A Form 88 Form 89 Form 88 Form 8	is is for the whole group, check this members the extension will cover it above. The extension  Change in accounting period  3a \$
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	Form 990-EZ Form 990-T (trust other than above) Form 66 Form 68 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 88 Form 990-PF Form 1041-A Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 88 Form 88 Form 88 Form 88 Form 89 Form 88 Fo	s is for the whole group, check this members the extension will cover it bove. The extension
Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo Fo F	rm 990-EZ	is is for the whole group, check this members the extension will cover it above. The extension  Change in accounting period  3a \$
The b Telep If the If this box  1 Ire 2 If 1 3a If 1 c Ba de	Form 990-EZ Form 990-T (trust other than above) Form 66 Form 68 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 1041-A Form 88 Form 990-PF Form 88 Form 990-PF Form 1041-A Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 89 Form 88 Form 88 Form 88 Form 88 Form 88 Form 88 Form 89 Form 88 Fo	is is for the whole group, check this members the extension will cover it above. The extension  Change in accounting period  3a \$