

Return of Organization Exempt From Income Tax

2005

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

A For the 2005 calendar year, or tax year beginning 1/1/2005, 2005, and ending 12/31/2005, 20

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

C Name of organization
JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

Number and street (or P O box if mail is not delivered to street address) Room/suite
15 East 26 Street 10th Floor

City or town, state or country, and ZIP + 4
New York, NY 10010-1579

D Employer identification number
13 : 5599486

E Telephone number
(212) 532-4949

F Accounting method: Cash Accrual
 Other (specify) ►

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H** and **I** are not applicable to section 527 organizations
- H(a)** Is this a group return for affiliates? Yes No
- H(b)** If "Yes," enter number of affiliates ►
- H(c)** Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: ► **www.jcca.org**

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

K Check here ► if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

I Group Exemption Number ►

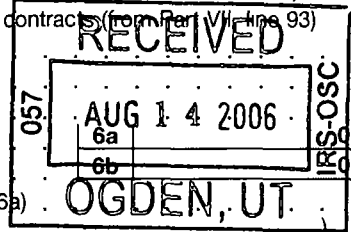
L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ► **22,925,944**

M Check ► if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

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

SCANNED SEP 05 2006

Revenue							
1	Contributions, gifts, grants, and similar amounts received:						
a	Direct public support	1a	5,520,898				
b	Indirect public support	1b	1,921,987				
c	Government contributions (grants)	1c	0				
d	Total (add lines 1a through 1c) (cash \$ 7,442,885 noncash \$ 0)	1d				7,442,885	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2				2,344,132	
3	Membership dues and assessments	3				3,432,574	
4	Interest on savings and temporary cash investments	4				0	
5	Dividends and interest from securities	5				259,671	
6a	Gross rents	6a					
b	Less: rental expenses	6b					
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c				0	
7	Other investment income (describe ►)	7				0	
8a	Gross amount from sales of assets other than inventory	(A) Securities	9,412,332	8a	34,350		
b	Less: cost or other basis and sales expenses	8b	8,220,017	8b	0		
c	Gain or (loss) (attach schedule) Stmt 1	8c	1,192,315	8c	34,350		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				1,226,665	
9	Special events and activities (attach schedule). If any amount is from gaming, check here ► <input type="checkbox"/>						
a	Gross revenue (not including \$ 0 of contributions reported on line 1a)	9a	0				
b	Less: direct expenses other than fundraising expenses	9b	0				
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c				0	
10a	Gross sales of inventory, less returns and allowances	10a	0				
b	Less: cost of goods sold	10b	0				
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				0	
11	Other revenue (from Part VII, line 103)	11				0	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12				14,705,927	
Expenses							
13	Program services (from line 44, column (B))	13				10,284,288	
14	Management and general (from line 44, column (C))	14				972,710	
15	Fundraising (from line 44, column (D))	15				467,660	
16	Payments to affiliates (attach schedule)	16				0	
17	Total expenses (add lines 16 and 44, column (A))	17				11,724,658	
Net Assets							
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18				2,981,269	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19				11,853,180	
20	Other changes in net assets or fund balances (attach explanation) Stmt 2	20				-255,359	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21				14,579,090	



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. (See the instructions.)

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
22	Grants and allocations (attach schedule) Stmt 3 (cash \$ <u>433,252</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22 433,252	433,252		
23	Specific assistance to individuals (attach schedule)	23 0	0		
24	Benefits paid to or for members (attach schedule)	24 0	0		
25	Compensation of officers, directors, etc.	25 347,918	173,959	173,959	0
26	Other salaries and wages	26 5,149,570	4,440,349	412,347	296,874
27	Pension plan contributions	27 402,157	325,386	51,029	25,742
28	Other employee benefits	28 686,058	563,341	82,679	40,038
29	Payroll taxes	29 294,722	243,111	33,172	18,439
30	Professional fundraising fees	30 0	0	0	0
31	Accounting fees	31 33,839	27,060	4,506	2,273
32	Legal fees	32 9,186	9,186	0	0
33	Supplies	33 162,200	134,101	19,944	8,155
34	Telephone	34 65,197	55,460	7,283	2,454
35	Postage and shipping	35 47,653	34,918	6,397	6,338
36	Occupancy	36 551,771	441,090	73,569	37,112
37	Equipment rental and maintenance	37 0	0	0	0
38	Printing and publications	38 109,020	106,609	288	2,123
39	Travel	39 301,377	272,028	25,479	3,870
40	Conferences, conventions, and meetings	40 203,574	161,838	41,269	467
41	Interest	41 0	0	0	0
42	Depreciation, depletion, etc. (attach schedule)	42 82,315	82,315	0	0 Stmt 4
43	Other expenses not covered above (itemize):				
a	See Statement 5	43a 2,844,849	2,780,285	40,789	23,775
b		43b			
c		43c			
d		43d			
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 11,724,658	10,284,288	972,710	467,660

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

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? ► **Services and resources to JCCs in US and Canada** **Program Service Expenses**
All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others) (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)

a See Statement 6
.....
.....
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

b
.....
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

c
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

d
.....
.....
.....
(Grants and allocations \$) If this amount includes foreign grants, check here ►

e Other program services (attach schedule)
(Grants and allocations \$) If this amount includes foreign grants, check here ►

f Total of Program Service Expenses (should equal line 44, column (B), Program services). ► **10,284,288**

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing	1,282,797	45	666,779	
	46 Savings and temporary cash investments	0	46	0	
	47a Accounts receivable	572,990			
	b Less: allowance for doubtful accounts	43,000	435,307	47c	529,990
	48a Pledges receivable	1,367,152			
	b Less: allowance for doubtful accounts	0	1,259,109	48c	1,367,152
	49 Grants receivable		0	49	0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) See Statement 7		20,000	50	10,000
	51a Other notes and loans receivable (attach schedule)	0			
	b Less: allowance for doubtful accounts	0	0	51c	0
	52 Inventories for sale or use		0	52	0
	53 Prepaid expenses and deferred charges		201,425	53	337,511
	54 Investments—securities (attach schedule) Stmnt 8 ▶ <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		12,085,889	54	15,077,547
	55a Investments—land, buildings, and equipment: basis	0			
	b Less: accumulated depreciation (attach schedule)	0	0	55c	0
56 Investments—other (attach schedule)		0	56	0	
57a Land, buildings, and equipment: basis	2,400,246				
b Less: accumulated depreciation (attach schedule) Stmnt 9	2,090,564	326,120	57c	309,682	
58 Other assets (describe ▶ See Statement 10)		1,548,211	58	1,428,358	
59 Total assets (must equal line 74) Add lines 45 through 58.		17,158,858	59	19,727,019	
Liabilities	60 Accounts payable and accrued expenses	577,182	60	624,969	
	61 Grants payable	0	61	0	
	62 Deferred revenue	140,587	62	156,037	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64a Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b Mortgages and other notes payable (attach schedule)		0	64b	0
	65 Other liabilities (describe ▶ See Statement 11)		4,587,909	65	4,366,923
66 Total liabilities. Add lines 60 through 65		5,305,678	66	5,147,929	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
	67 Unrestricted	-2,917,890	67	-2,316,719	
	68 Temporarily restricted	5,063,848	68	5,256,283	
	69 Permanently restricted	9,707,222	69	11,639,526	
	Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		11,853,180	73	14,579,090	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73		17,158,858	74	19,727,019	

Part VI Other Information (continued)

		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		<input checked="" type="checkbox"/>
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
82b			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
84b			
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	<input checked="" type="checkbox"/>
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	<input checked="" type="checkbox"/>
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed ▶ NY		
b	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)	90b	64
91a	The books are in care of ▶ JCC Association Telephone no. ▶ 212-532-4949 Located at ▶ 15 East 26 Street 10th Floor, New York, NY ZIP + 4 ▶ 10010-1579		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	<input checked="" type="checkbox"/>
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ See Statement 16	91c	<input checked="" type="checkbox"/>
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		<input type="checkbox"/>

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Project and Seminar Fees					2,344,132
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					3,432,574
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	259,671	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	1,226,665	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		1,486,336	\$5,776,706
105 Total (add line 104, columns (B), (D), and (E))					7,263,042

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 17

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

Please Sign Here

Signature of officer: Allan Finkelstein Date: 8/10/06

Type or print name and title: Allan Finkelstein, President

Paid Preparer's Use Only

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

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ Preparer's SSN or PTIN (See Gen Inst W): _____

EIN: _____ Phone no: _____

SCHEDULE A
(Form 990 or 990-EZ)

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

OMB No 1545-0047

2005

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

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

Name of the organization

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

Employer identification number

13 : 5599486

Part I 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.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Mann, Alan 15 East 26 Street, New York, NY, NY 10010-15735	Vice President	270,000	32,645	0
Rubin, Leonard 15 East 26 Street, New York, NY, NY 10010-15735	Vice President	200,000	24,530	0
Goldberg, Alan 15 East 26 Street, New York, NY, NY 10010-15735	Vice President	176,667	20,749	0
Eisen, Ann 15 East 26 Street, New York, NY, NY 10010-15735	Vice President	160,000	14,786	0
Rod, Steven 15 East 26 Street, New York, NY, NY 10010-15735	Vice President	156,260	20,936	0
Total number of other employees paid over \$50,000 ▶		5 *		

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	(b) Type of service	(c) Compensation
Sacha Litman 356 Western Avenue, Cambridge, MA 02139, US	Consulting	123,878
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 \$50,000 for other services ▶		0 *

Part III Statements About Activities (See page 2 of the instructions.)		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		✓
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) See Statement 18		
a	Sale, exchange, or leasing of property?		✓
b	Lending of money or other extension of credit?		✓
c	Furnishing of goods, services, or facilities?		✓
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	✓	
e	Transfer of any part of its income or assets?		✓
3a	Do you make grants for scholarships, fellowships, student loans, etc? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments) Stmt 19	✓	
b	Do you have a section 403(b) annuity plan for your employees?		✓
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?		✓
4a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		✓
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		✓

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ►**
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** 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 charitable, etc., 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) (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in **(1)** lines 5 through 12 above; or **(2)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization: ► Type 1 Type 2 Type 3

Provide the following information about the supported organizations. (See page 6 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** An organization organized and operated to test for public safety Section 509(a)(4). (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	7,430,901	5,738,624	4,765,650	2,986,196	20,921,371
16 Membership fees received	3,461,756	3,045,000	2,865,066	2,756,907	12,128,729
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	2,490,463	1,594,321	242,369	2,289,318	6,616,471
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	159,786	171,822	229,466	333,964	895,038
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0	0	0	0	0
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	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22	13,542,906	10,549,767	8,102,551	8,366,385	40,561,609
24 Line 23 minus line 17	11,052,443	8,955,446	7,860,182	6,077,067	33,945,138
25 Enter 1% of line 23	135,429	105,498	81,026	83,664	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 678,903
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,279,363
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 33,945,138
d Add: Amounts from column (e) for lines:					
18 <u>895,038</u> 19 <u>0</u>					
22 <u>0</u> 26b <u>1,279,363</u>					26d 2,174,401
e Public support (line 26c minus line 26d total)					26e 31,770,737
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 94 %
27 Organizations described on line 12:					
a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2004) (2003) (2002) (2001)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2004) (2003) (2002) (2001)					
c Add: Amounts from column (e) for lines:					
15 _____ 16 _____					
17 _____ 20 _____ 21 _____					27c _____
d Add: Line 27a total, _____ and line 27b total, _____					27d _____
e Public support (line 27c total minus line 27d total)					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
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?		
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? 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?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
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.)		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? 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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check **a** if the organization belongs to an affiliated group Check **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table—		
	If the amount on line 40 is— The lobbying nontaxable amount is—		
	Not over \$500,000 20% of the amount on line 40	41	
	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		
42	Grassroots nontaxable amount (enter 25% of line 41).	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36.	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38.	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720			

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 instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body.
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Statement 1

Form: 990

Page 1

Part I

Question: 8

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Sales of Assets Other than Inventory

NonInventory Asset

Description:	Sale of Torahs		
Sold To:	Chaplain		
Sales Price:	\$34,350 00	Date Sold:	01/01/2005
Expense of Sale:	\$0 00	Date acquired:	01/01/2005
Cost or value when acquired:	\$0 00	How acquired:	unknown
Depreciation since acquisition:	\$0 00		
Net Sale:	\$34,350.00		

Publicly Traded Securities

Description:			
Sold To:			
Sales Price:	\$9,412,332.00	Date Sold:	
Expense of Sale:	\$0 00	Date acquired:	
Cost or value when acquired:	\$8,220,017 00	How acquired:	
Depreciation since acquisition:	\$0 00		
Net Sale:	\$1,192,315.00		

Statement 2

Form: 990

Page: 1

Part: I

Question: 20

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Other changes in Net Assets or Fund Balances

Explanation	Amount
Net unrealized gain (loss) on investments	-\$471,751 00
Retiree health insurance accrual	-\$104,442 00
Unfunded accumulated benefit obligation	\$320,834 00
Total:	-\$255,359.00

Statement 3
Form 990
Page 2
Part II
Question 22

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA
13-5599486

Grants and Allocations

Date:		Name and Address:
Type:	Cash	Graduate Students
Number of individuals:		Various
Grant Amount	\$433,252.00	Various, NY 10010
Classification	Professional Education	United States
Relationship:	none	
Description of Property:		

How Determined

Book Value of Property:
FMV of Property:

Total Grants: **\$433,252.00**

Statement 4

Form 990

Page 2

Part II

Question 42

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Depreciation and Depletion

Asset	Current Deprec.
Leasehold impro	\$11,250 00
Building & impr	\$11,430 00
Furniture & Equ	\$59,635 00
Total	\$82,315.00

Statement 5

Form 990

Page 2

Part II

Question 43

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Attachment listing other expenses for Part II

Description	Total:	Pgm Services	Mgt and General	Fundraising
Membership dues	\$47,661 00	\$38,331 00	\$5,556 00	\$3,774 00
Projects	\$2,509,811 00	\$2,509,811 00	\$0 00	\$0.00
Computer Expense	\$51,341 00	\$47,113 00	\$3,592 00	\$636 00
Consultant & Professional fees	\$41,808 00	\$20,767 00	\$13,986 00	\$7,055 00
Miscellaneous	\$194,228 00	\$164,263 00	\$17,655 00	\$12,310 00
Total:	\$2,844,849.00	\$2,780,285.00	\$40,789.00	\$23,775.00

Program Services

Achievement	Pgm. Svc. Exp.
Community Capacity Building programs: Program Enrichment provides JCCs and camps with program assessment and resources to help them maintain creative, innovative programming in many areas. Also coordinates JCC Maccabi Experience, JCC Maccabi Games, and a bi-weekly info packet to Exec Dir & Pres of JCCs Grants and Allocations: \$300,292 00	\$4,558,402 00 If this amount foreign grants, check here <input checked="" type="checkbox"/>
Nonprofit Management Programs Community Consultation consults with all communities to enhance the functioning of JCC boards, executives, and staff. Provides JCCs with ongoing training in areas such as lay leadership development, staff development, programming, finances, etc. Helps JCCs improve their services by conducting research, gathering statistical data, and strategic planning studies, developing annual work plans, and providing seminars for management and lay leaders. Research & statistical data provided by Florence G Heller JCCA Research Center Grants and Allocations: \$30,000 00	\$2,072,278 00 If this amount foreign grants, check here <input type="checkbox"/>
Nonprofit Management Programs Marketing Services provide consultation and training to JCCs to increase their effectiveness in image building, advertising, communications and public relations, as well as accommodating the in-house needs of JCC Association Grants and Allocations: \$0 00	\$773,697 00 If this amount foreign grants, check here <input type="checkbox"/>
Community Capacity Building programs: Jewish Educational Services develops Jewish educational curricula and programming for JCCs, guides the training and development of JCC-based Jewish educators, and offers training seminars in Israel Grants and Allocations: \$15,316 00	\$1,236,738 00 If this amount foreign grants, check here <input type="checkbox"/>
Military & Veterans Programs Chaplaincy is the U S government-accredited agency to serve the religious, educational, and morale needs of Jewish personnel in the armed forces, their families, and patients in Veterans Administration hospitals. Grants and Allocations: \$0 00	\$372,570 00 If this amount foreign grants, check here <input type="checkbox"/>
Nonprofit Management Programs Professional Development recruits, refers for placement, counsels, and trains professionals across the continent. Extends scholarships to qualified college graduates interested in JCC careers and offers training seminars as well as study seminars in Israel Grants and Allocations: \$87,644.00	\$1,270,603 00 If this amount foreign grants, check here <input checked="" type="checkbox"/>
Total:	\$10,284,288.00

Statement 7
Form: 990
Page: 4
Part IV
Question: 50 B

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA
13-5599486

Receivables from Officers

Borrower's Name:	Allan Finkelstein
Borrower's Title:	President
Original Amount:	\$100,000 00
Balance Due:	\$10,000 00
Date of Note:	09/29/1997
Maturity Date:	09/30/2006
Repayment Terms:	10000 per year
Interest Rate:	0
Security Provided by Borrower:	Lien on property
Purpose of Loan:	Relocation Loan
Description of Consideration:	N/A
FMV of Consideration:	\$10,000 00

Total Due: **\$10,000.00**

Statement 8

Jewish Community Centers Assn of North America

Form: 990

13-5599486

Page 3

Part IV

Question: 54

Investments-Securities

Security	Valuation Type	Amount
Money Market Funds	FMV	3,446,140.00
Equity Securities	FMV	7,531,220.00
Debt Securities	FMV	4,282,437.00
Less: Portion held for Florence G Heller JCCA Research Center		(182,250.00)
Total:		15,077,547.00

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Page 4
Part IV
Question 57

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA
13-5599486

Schedule of Land, Buildings and Equipment

Description	Cost	Depreciation	Book Value
Furniture and Equipment	\$1,828,600 00	\$1,735,497 00	\$93,103 00
Leasehold improvements	\$142,401 00	\$120,121 00	\$22,280 00
Construction and improvem	\$43,228 00	\$0 00	\$43,228 00
Building and improvements	\$386,017.00	\$234,946 00	\$151,071 00
Total:	\$2,400,246.00	\$2,090,564.00	\$309,682.00

Statement 10
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Page 4
Part IV
Question: 58

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA
13-5599486

Other Assets

Asset Description	BOY Amount	EOY Amount
Advances and loans to employees	\$214,368 00	\$229,834 00
Other receivables	\$1,333,843 00	\$1,198,524 00
Total:	\$1,548,211.00	\$1,428,358.00

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Form 990

Page 4

Part IV

Question: 65

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Other Liabilities

Liability Description	BOY Amount	EOY Amount
Accrued payroll benefits	\$280,596 00	\$319,756 00
Accrued supplemental pension	\$182,021 00	\$230,687 00
Deferred rent credit	\$229,328 00	\$156,908 00
Additional minimum pension liability	\$2,645,768 00	\$2,324,934 00
Accrued nonpension post-retirement benef	\$1,250,196 00	\$1,334,638 00
Total:	\$4,587,909.00	\$4,366,923.00

Statement 12
Form 990
Page 5
Part IV-A
Question b(4)

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA
13-5599486

Revenue Audit Line b(4)

Description	Amount
Net Assets Released from Restrictions	\$2,810,242 00
Appropriations from investments for operations	\$226,000 00
Total:	\$3,036,242.00

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Form: 990

Page: 5

Part: IV-A

Question: d(2)

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Revenue Audit Line d(2)

Description	Amount
Contributions to temporary restricted net assets	\$2,571,587 00
Contributions to permanently restricted net assets	\$1,932,304 00
Investment income	\$259,671 00
Net gain on sale of securities	\$1,192,315 00
Total:	\$5,955,877.00

Officers, Directors, Trustees, and Key Employees

Name and Address	Title	Hrs	Comp.	Benefits	Expenses
Allan Finkelstein 15 East 26 Street New York, NY, NY 10010-1579 United States	President	35	\$437,918 00	\$32,701 00	\$0 00
Officers and Directors 15 East 26 Street New York, NY, NY 10010-1579 United States	Board Member	2	\$0 00	\$0 00	\$0 00

Chair Edward H Kaplan Vice Chairs Donald Brodsky Cheryl Fishbein Ronald Leibow Virginia Maas Geri Pollack Stephen Seiden Paula L Sidman Alan P. Solow Allan Weissglass Secretary Marvin Gelfand Associate Secretaries Noreen Gordon Sablotsky Ian Sherman Peter Rzepka Treasurer J Victor Samuels Associate Treasurers Ronald A. Belz Gary Jacobs Toby Rubin	Honorary Chairs Ann Kaufman Jerome B. Makowsky Morton L. Mandel Lester Pollack Daniel Rose President Emeritus Arthur Rotman Members James Badzin Arnold Beiles Marjorie Blankstein Stephen Bodzin Lisa F Brill Nancy I Brown Lawrence R Cohan Avrum I Cohen Marcella E Cohen Jeffrey A Coopersmith Joel Dinkin Stephen Dorsky Dana Egert Julius Eisen Andrew L Eisenberg Dale Filhaber Raymond Fink Barry P. Forman Jane Gellman Edwin Goldberg Lionel Goldman	David S Goldstein Benjamin Gordon Lawrence Gotfried Lawrence Green Michael Hopkins Joseph D Hurwitz Michael D Kaplan Ronald S Kasner Morton H Katz Ronald Katz Stephen M Kaufman Linda Kislowicz Charles Klatskin Judith Lieberman Gary Lipman Philip N Margolius Betty S. Melaver Scott Menaker Sidney Miller Marvin J Pertzik Ronald Prehogan Haran C Rashes Stephen R. Reiner Rose Robinson Barbara Rosen Howard Rosenbloom Lois Rosenthal Daniel Rubin Leonard Rubin Linda Russin	Louis M Sapolsky Martin J. Satinsky Michael Saxon Philip Schatten Michael K Schwartz Michael Segal Andrew Shaevel Jack G Shaffer Cheryl Sherman Philip M Shiekman Arnold Silber Philip Silverstein Jeffrey Solomon Shirley Solomon David H Sorkin Carol Brennglass Spinner Jerome Spitzer Doron Steger Harry D Stern Robert H Temkin Gerald Tumarkin David Wax Linda Weinstein Michael S Wien Lawrence A Wolfe Michael Wolfe Gerry Zipursky
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Form 990

Page 6

Part: VI

Question 80 b

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Related Organizations

Description	Exempt
Florence G. Heller JCCA Research Center	Yes

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Part: VI

Question: 91c

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Foreign Offices

Foreign Office List

Israel

Statement 17

Form 990

Page 8

Part VIII

Question.

JEWISH COMMUNITY CENTERS ASSOC OF NORTH AMERICA

13-5599486

Relationship of Activities

Line No	Relationship of Activities to the Accomplishment of Exempt Purposes
93 a	Project and Services fees are used to enhance innovative programs and seminars that provide JCCs and Camps with ongoing training in areas such as lay leadership development, staff development, programming and finance
94	Dues paid by member JCCs in exchange for a wide range of services and resources provided by JCC Association necessary to support educational, cultural, social, Jewish identity-building, and recreational programs for people of all ages and backgrounds

Statement 19
Form. Schedule A
Page 2
Part III
Question 3

Jewish Community Centers Assn of North America
13-5599486

Explanation of Grant Determination

The criteria for a JCC Association Scholarship are the academic and personal qualifications that measure the potential of a candidate to be an outstanding JCC career professional.

The academic requirements are:

- a bachelor's degree from an accredited school
- a minimum grade point average of 3.0
- skills in writing, speaking and conceptualizing

The personal requirements are:

- a commitment to a career in the JCC field
 - demonstrated leadership potential
 - a good Jewish background
-

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
 - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**

Part I Automatic 3-Month Extension of Time—Only submit original (no copies needed)

Form 990-T corporations requesting an automatic 6-month extension—check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print	Name of Exempt Organization Jewish Community Center Association of North America	Employer identification number 13 : 5599486
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P.O. box, see instructions. 15 East 26th Street	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. New York, NY 10010	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

• The books are in the care of ▶

Telephone No. ▶ (.....) FAX No. ▶ (.....)

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) If this is for the **whole** group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until **August 15**, 20**06**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year 20**05** or
 ▶ tax year beginning, 20...., and ending, 20....

2 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ _____

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box **Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization	Employer identification number
	Number, street, and room or suite no. If a P.O. box, see instructions.	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	

Check type of return to be filed (File a separate application for each return):

- | | | |
|--------------------------------------|---|------------------------------------|
| <input type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 4720 | |

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of _____
Telephone No. ▶ (_____) _____ FAX No. ▶ (_____) _____
- If the organization does **not** have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box . If it is for **part** of the group, check this box and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until _____, 20_____
- 5 For calendar year _____, or other tax year beginning _____, 20_____, and ending _____, 20_____
- 6 If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 7 State in detail why you need the extension _____

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 \$ _____

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶  Title ▶ President Date ▶ 4/5/06

Notice to Applicant—To Be Completed by the IRS

- We have approved this application. Please attach this form to the organization's return.
- We have **not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.
- We have **not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.
- We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.
- Other _____

Director _____ By: _____ Date _____

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	Name
	Number and street (include suite, room, or apt. no.) or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)