

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning **JUL 1, 2013** and ending **JUN 30, 2014**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.		D Employer identification number 13-1624240
	Doing Business As		E Telephone number 212-284-6500
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 193,012,152.
	25 BROADWAY	1700	
City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10004-1010		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
F Name and address of principal officer: PAMELA ZALTSMAN SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.JEWISHFEDERATIONS.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1935
			M State of legal domicile: NY

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS 153 FEDERATIONS, 300 NETWORK COMMUNITIES AND 30		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	128
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	128
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	151
	6 Total number of volunteers (estimate if necessary)	6	171
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	33,628,000.	171,274,856.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,266,735.	12,199,010.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,135,352.	1,233,151.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	49,030,087.	184,707,017.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	5,300,902.	89,174,930.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	22,818,389.	20,764,235.
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 2,261,000.	278,767.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	20,804,590.	22,958,970.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	49,202,648.	132,898,135.
19 Revenue less expenses. Subtract line 18 from line 12	-172,561.	51,808,882.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	177,148,645.	179,149,649.
	22 Net assets or fund balances. Subtract line 21 from line 20	116,853,380.	63,016,256.
		60,295,265.	116,133,393.

Part II Signature Block

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

Sign Here	Signature of officer		Date
	PAMELA ZALTSMAN, CHIEF FINANCIAL OFFICER		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	ISRAEL TANNENBAUM		
	Firm's name <input type="checkbox"/> LOEB & TROPER LLP	Firm's EIN <input type="checkbox"/> 13-1517563	Check if self-employed <input type="checkbox"/>
	Firm's address <input type="checkbox"/> 655 THIRD AVENUE NEW YORK, NY 10017	Phone no. 212-867-4000	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 21,568,056. including grants of \$) (Revenue \$ 8,439,251.)
FUNDRAISING/INFRASTRUCTURE:

JFNA'S PHILANTHROPIC RESOURCES DEPARTMENT PROVIDES FUNDRAISING EXPERTISE, CONSULTING AND SUPPORT FOR JEWISH FEDERATIONS AND SMALLER NETWORK COMMUNITIES. THE DEPARTMENT SUPPORTS THE CENTRAL ENGINE OF FEDERATION FUNDRAISING, THE UNRESTRICTED ANNUAL CAMPAIGN, AS WELL AS ENDOWMENT FUNDS AND TARGETED SUPPLEMENTAL GIVING. THE PHILANTHROPIC RESOURCES DEPARTMENT ALSO WORKS WITH FEDERATIONS ON KEY AREAS SUCH AS FAMILY AND GENERATIONAL PHILANTHROPY AND LEGACY GIVING.

4b (Code:) (Expenses \$ 6,014,454. including grants of \$) (Revenue \$ 3,184,552.)
POWER OF THE COLLECTIVE:

JFNA HELPS FEDERATIONS MAKE THE GREATEST POSSIBLE IMPACT ON FUNDRAISING AND TO MEET THE GREATEST ARRAY OF JEWISH NEEDS BY LEADING COMMUNITIES TO ACT COLLECTIVELY AND STRATEGICALLY. JFNA PROVIDES THOUGHT LEADERSHIP, AND LEADS FEDERATIONS IN TIMES OF CRISIS, SUCH AS NATURAL DISASTERS, GLOBAL CONFLICTS AND THE ECONOMIC DOWNTURN, WHILE MEETING NEEDS AT HOME AND OVERSEAS. JFNA PRODUCES KEY EVENTS SUCH AS THE ANNUAL GENERAL ASSEMBLY, WHICH ALLOW FEDERATIONS TO CONVENE AND LEVERAGE OUR MOVEMENT'S IMPACT.

4c (Code:) (Expenses \$ 2,367,987. including grants of \$) (Revenue \$ 525,207.)
TALENT:

JFNA IS DEVOTED TO ENSURING THAT JEWISH FEDERATIONS CONNECT WITH THE TOP PROFESSIONAL AND VOLUNTEER TALENT IN THE COMMUNITY. JFNA'S MANDEL CENTER FOR LEADERSHIP EXCELLENCE WORKS WITH FEDERATIONS TO PROVIDE THE TOOLS THEY REQUIRE TO IDENTIFY, RECRUIT, DEVELOP AND RETAIN TALENTED PROFESSIONALS AND TO CONTINUE TO CONNECT WITH TOP VOLUNTEERS.

4d Other program services (Describe in Schedule O.)
(Expenses \$ 92,386,034. including grants of \$ 89,174,930.) (Revenue \$ 50,000.)

4e Total program service expenses 122,336,531.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
	1a 206		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 151		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
	3b		
4a	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)?	X	
b	If "Yes," enter the name of the foreign country: <u>CAYMAN ISLANDS, ISRAEL</u> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
	7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
	8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9a		
	9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **SEE SCHEDULE O**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **PAMELA ZALTSMAN - 212-284-6500**
25 BROADWAY, SUITE 1700, NEW YORK, NY 10004

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL D. SIEGAL CHAIR OF THE BOARD	20.00	X		X				0.	0.	0.
(2) DIANE S. FEINBERG CHAIR OF EXEC COMMITTEE	20.00	X		X				0.	0.	0.
(3) STEPHEN J. SILVERMAN TREASURER	20.00	X		X				0.	0.	0.
(4) LINDA A. HURWITZ NAT. CAMPAIGN CHAIR	10.00	X		X				0.	0.	0.
(5) SHERYL KIMERLING VICE CHAIR OF THE BOARD	10.00	X		X				0.	0.	0.
(6) ROBERT G. KUCHNER ASSISTANT TREASURER	10.00	X		X				0.	0.	0.
(7) CYNTHIA D. SHAPIRA SECRETARY	10.00	X		X				0.	0.	0.
(8) MARK WILF VICE CHAIR OF THE BOARD	10.00	X		X				0.	0.	0.
(9) CARYN ADELMAN TRUSTEE	1.00	X						0.	0.	0.
(10) ERIC ALBERT TRUSTEE	1.00	X						0.	0.	0.
(11) JUDY ALTENBERG TRUSTEE	1.00	X						0.	0.	0.
(12) JOEL ALPERSON TRUSTEE	1.00	X						0.	0.	0.
(13) HARVEY BARNETT TRUSTEE	1.00	X						0.	0.	0.
(14) MICHAEL BARRY TRUSTEE	1.00	X						0.	0.	0.
(15) HUGH BASSEWITZ TRUSTEE	1.00	X						0.	0.	0.
(16) SABY BEHAR TRUSTEE	1.00	X						0.	0.	0.
(17) GERALD BENJAMIN TRUSTEE	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JAMES BERG TRUSTEE	1.00	X						0.	0.	0.
(19) ANDREW BERGER TRUSTEE	1.00	X						0.	0.	0.
(20) RICHARD BERNSTEIN TRUSTEE	1.00	X						0.	0.	0.
(21) ROBERT BERRIN TRUSTEE	1.00	X						0.	0.	0.
(22) LESLIE BIDER TRUSTEE	1.00	X						0.	0.	0.
(23) BRIAN BILZIN TRUSTEE	1.00	X						0.	0.	0.
(24) MICHAEL BOHNEN TRUSTEE	1.00	X						0.	0.	0.
(25) MEROM BRACHMAN TRUSTEE	1.00	X						0.	0.	0.
(26) DENIS BRAHAM TRUSTEE	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								2,958,199.	191,978.	467,347.
d Total (add lines 1b and 1c)								2,958,199.	191,978.	467,347.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **47**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
VECTOR MEDIA GROUP, INC. 18 WEST, 21ST STREET, NEW YORK, NY 10010	WEBSITE DEVELOPMENT	464,315.
BLACKBAUD, INC P.O. BOX 930256, ATLANTA, GA 31193-0256	FED. DONOR MANAGEMENT SYSTEM	426,972.
WYNDHAM JADE 2500 PLANO, TEXAS, TX 75093	MEETING LOGISTIC REGISTRATION	395,498.
FUSION LABS, INC. P.O. BOX 123161, DALLAS, TX 75312	FED. DONOR MANAGEMENT SYSTEM	302,100.
DEBORAH SMITH 9566 GULFSHORE DRIVE, NAPLES, FL 34108	MGT AND TRAINING CONSULTANT	292,727.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) DAVID BROWN TRUSTEE	1.00	X						0.	0.	0.
(28) CECELIA BROWN TRUSTEE	1.00	X						0.	0.	0.
(29) DAVID BUTLER TRUSTEE	1.00	X						0.	0.	0.
(30) RENEE CHELM TRUSTEE	1.00	X						0.	0.	0.
(31) CHARLES COHEN TRUSTEE	1.00	X						0.	0.	0.
(32) DEBRA COHEN TRUSTEE	1.00	X						0.	0.	0.
(33) PATRICIA CROUGHAN TRUSTEE	1.00	X						0.	0.	0.
(34) RUTH DAVIDSON TRUSTEE	1.00	X						0.	0.	0.
(35) ALISA DOCTOROFF TRUSTEE	1.00	X						0.	0.	0.
(36) ELAINE DUBROVSKY TRUSTEE	1.00	X						0.	0.	0.
(37) THERESA DUPUIS TRUSTEE	1.00	X						0.	0.	0.
(38) HOWARD FEINSAND TRUSTEE	1.00	X						0.	0.	0.
(39) ALAN FELDBAUM TRUSTEE	1.00	X						0.	0.	0.
(40) CLAUDIA FELSON TRUSTEE	1.00	X						0.	0.	0.
(41) GENINE FIDLER TRUSTEE	1.00	X						0.	0.	0.
(42) CHERYL FISHBEIN TRUSTEE	1.00	X						0.	0.	0.
(43) DANIEL FRANKEL TRUSTEE	1.00	X						0.	0.	0.
(44) HOWARD FRIEDMAN TRUSTEE	1.00	X						0.	0.	0.
(45) SHARON GAINES TRUSTEE	1.00	X						0.	0.	0.
(46) LESLIE GALES TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) MICHAEL GELMAN TRUSTEE	1.00	X						0.	0.	0.
(48) BETH GOLDSMITH TRUSTEE	1.00	X						0.	0.	0.
(49) ERIC GOLDSTEIN TRUSTEE	1.00	X						0.	0.	0.
(50) MICHAEL GROSSMAN TRUSTEE	1.00	X						0.	0.	0.
(51) ANDREW GROVEMAN TRUSTEE	1.00	X						0.	0.	0.
(52) JAMES HEEGER TRUSTEE	1.00	X						0.	0.	0.
(53) ALISON HIMEL TRUSTEE	1.00	X						0.	0.	0.
(54) ANDY HODES TRUSTEE	1.00	X						0.	0.	0.
(55) JOSEPH HOLLANDER TRUSTEE	1.00	X						0.	0.	0.
(56) MICHELE HYMAR BLITZ TRUSTEE	1.00	X						0.	0.	0.
(57) HARRY IMMERMEN TRUSTEE	1.00	X						0.	0.	0.
(58) DEVRA JAFFE-BERKOWITZ TRUSTEE	1.00	X						0.	0.	0.
(59) SHARON JANKS TRUSTEE	1.00	X						0.	0.	0.
(60) BETH KAPLAN TRUSTEE	1.00	X						0.	0.	0.
(61) THOMAS KASTEN TRUSTEE	1.00	X						0.	0.	0.
(62) BRIAN KATZ TRUSTEE	1.00	X						0.	0.	0.
(63) ROBIN KAUFFMAN SARAN TRUSTEE	1.00	X						0.	0.	0.
(64) JODY KAUFMAN LOEWENSTEIN TRUSTEE	1.00	X						0.	0.	0.
(65) EVELYN KENVIN TRUSTEE	1.00	X						0.	0.	0.
(66) WAYNE KIMMEL TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) JENNIFER KORACH TRUSTEE	1.00	X						0.	0.	0.
(68) JOCELYN KRIFCHER TRUSTEE	1.00	X						0.	0.	0.
(69) DAVID KROFT TRUSTEE	1.00	X						0.	0.	0.
(70) ROCHELLE KUPFER TRUSTEE	1.00	X						0.	0.	0.
(71) STUART KURLANDER TRUSTEE	1.00	X						0.	0.	0.
(72) ELYSE LACKIE TRUSTEE	1.00	X						0.	0.	0.
(73) MICHAEL LEBOVITZ TRUSTEE	1.00	X						0.	0.	0.
(74) DARREN LEDERFINE TRUSTEE	1.00	X						0.	0.	0.
(75) MARY BETH LEIBOWITZ TRUSTEE	1.00	X						0.	0.	0.
(76) LIZA LEVY TRUSTEE	1.00	X						0.	0.	0.
(77) KEITH LIBMAN TRUSTEE	1.00	X						0.	0.	0.
(78) ANNABEL LINDENBAUM TRUSTEE	1.00	X						0.	0.	0.
(79) ARTHUR LORING TRUSTEE	1.00	X						0.	0.	0.
(80) KATHY MANNING TRUSTEE	1.00	X						0.	0.	0.
(81) ZVI MARANS TRUSTEE	1.00	X						0.	0.	0.
(82) FLORINE MARK TRUSTEE	1.00	X						0.	0.	0.
(83) ROBERT MILLSTONE TRUSTEE	1.00	X						0.	0.	0.
(84) NANCY MIMOUN TRUSTEE	1.00	X						0.	0.	0.
(85) GAIL NORRY TRUSTEE	1.00	X						0.	0.	0.
(86) JULIE ORECK TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) MARCIE ORLEY TRUSTEE	1.00	X						0.	0.	0.
(88) KAREN PACK TRUSTEE	1.00	X						0.	0.	0.
(89) SELENA PAPERMAN TRUSTEE	1.00	X						0.	0.	0.
(90) ANN PAVA TRUSTEE	1.00	X						0.	0.	0.
(91) LOUIS PLUNG TRUSTEE	1.00	X						0.	0.	0.
(92) DAVID PRATT TRUSTEE	1.00	X						0.	0.	0.
(93) JEFFREY RASANSKY TRUSTEE	1.00	X						0.	0.	0.
(94) HESCHEL RASKAS TRUSTEE	1.00	X						0.	0.	0.
(95) CHARLES RATNER TRUSTEE	1.00	X						0.	0.	0.
(96) LINDA RAVVIN TRUSTEE	1.00	X						0.	0.	0.
(97) SHEPARD REMIS TRUSTEE	1.00	X						0.	0.	0.
(98) LESLIE ROSENTHAL TRUSTEE	1.00	X						0.	0.	0.
(99) NANCY SAGE TRUSTEE	1.00	X						0.	0.	0.
(100) PAULA SAGINAW TRUSTEE	1.00	X						0.	0.	0.
(101) ELLEN SARNOFF TRUSTEE	1.00	X						0.	0.	0.
(102) SHERRIE SAVETT TRUSTEE	1.00	X						0.	0.	0.
(103) STEVEN SCHECK TRUSTEE	1.00	X						0.	0.	0.
(104) JUDITH SCHLOSSBERG TRUSTEE	1.00	X						0.	0.	0.
(105) SKIP SCHRAYER TRUSTEE	1.00	X						0.	0.	0.
(106) SAMMY SCHULMAN TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(107) STEVEN SCHWARZ TRUSTEE	1.00	X						0.	0.	0.
(108) S.STEPHEN SELIG TRUSTEE	1.00	X						0.	0.	0.
(109) HOPE SILVERMAN TRUSTEE	1.00	X						0.	0.	0.
(110) DAVID SILVERS TRUSTEE	1.00	X						0.	0.	0.
(111) GREGORY SIWAK TRUSTEE	1.00	X						0.	0.	0.
(112) TERRI SMOOKE TRUSTEE	1.00	X						0.	0.	0.
(113) LISA SMUKLER TRUSTEE	1.00	X						0.	0.	0.
(114) EDGAR SNYDER TRUSTEE	1.00	X						0.	0.	0.
(115) DAVID STEIRMAN TRUSTEE	1.00	X						0.	0.	0.
(116) SUSAN STERN TRUSTEE	1.00	X						0.	0.	0.
(117) DIANE SWITZER TRUSTEE	1.00	X						0.	0.	0.
(118) AMY TOLTZ-MILLER TRUSTEE	1.00	X						0.	0.	0.
(119) PATRICIA UHLMANN TRUSTEE	1.00	X						0.	0.	0.
(120) LISA WALLACK TRUSTEE	1.00	X						0.	0.	0.
(121) NAT WASSERSTEIN TRUSTEE	1.00	X						0.	0.	0.
(122) STUART WEINBLATT TRUSTEE	1.00	X						0.	0.	0.
(123) MICHAEL WEINER TRUSTEE	1.00	X						0.	0.	0.
(124) SUSAN WEISS FIRESTONE TRUSTEE	1.00	X						0.	0.	0.
(125) PAUL WOLFF TRUSTEE	1.00	X						0.	0.	0.
(126) ANDREA YABLON TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 171,274,856.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f		171,274,856.			
	Program Service Revenue	2 a FUNDRAISING	Business Code 900099	8,439,251.	8,439,251.	
b POWER OF COLLECTIVE		900099	3,184,552.	3,184,552.		
c TALENT		900099	525,207.	525,207.		
d ISRAEL & OVERSEAS		900099	50,000.	50,000.		
e						
f All other program service revenue						
g Total. Add lines 2a-2f			12,199,010.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		636,915.		636,915.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	8,901,371.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	8,305,135.			
		c Gain or (loss)	596,236.			
	d Net gain or (loss)		596,236.		596,236.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		b Less: direct expenses				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a _____						
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		184,707,017.	12,199,010.	0.	1,233,151.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	87,758,818.	87,758,818.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	1,416,112.	1,416,112.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,427,720.	1,626,573.	582,653.	218,494.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	13,937,200.	9,189,391.	3,452,952.	1,294,857.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	899,656.	602,770.	215,917.	80,969.
9 Other employee benefits	2,243,182.	1,458,372.	570,771.	214,039.
10 Payroll taxes	1,256,477.	841,840.	301,554.	113,083.
11 Fees for services (non-employees):				
a Management				
b Legal	72,000.	64,800.	6,480.	720.
c Accounting	142,000.	127,800.	12,780.	1,420.
d Lobbying	804,975.	804,975.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	179,604.		179,604.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,110,075.	2,780,297.	296,800.	32,978.
12 Advertising and promotion	383,000.	319,000.	20,000.	44,000.
13 Office expenses	884,780.	362,760.	513,172.	8,848.
14 Information technology	2,382,000.	2,143,800.	214,380.	23,820.
15 Royalties				
16 Occupancy	3,806,713.	2,735,000.	1,027,000.	44,713.
17 Travel	1,284,673.	906,827.	257,337.	120,509.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,975,397.	3,563,396.	399,268.	12,733.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	599,223.	533,309.	59,922.	5,992.
23 Insurance	346,284.	308,194.	34,628.	3,462.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISSION	3,345,000.	3,345,000.		
b				
c				
d				
e All other expenses	1,643,246.	1,447,497.	155,386.	40,363.
25 Total functional expenses. Add lines 1 through 24e	132,898,135.	122,336,531.	8,300,604.	2,261,000.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	8,303,390.	1	7,764,725.
	2 Savings and temporary cash investments	3,406,338.	2	2,961,653.
	3 Pledges and grants receivable, net	39,431,205.	3	38,380,204.
	4 Accounts receivable, net	56,937,080.	4	54,825,185.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	5,493.	7	5,493.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,554,603.	9	4,549,840.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,757,821.		
	b Less: accumulated depreciation	10b 5,573,349.	5,708,043.	10c 5,184,472.
	11 Investments - publicly traded securities	29,649,610.	11	31,942,767.
	12 Investments - other securities. See Part IV, line 11	29,804,508.	12	33,160,935.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	348,375.	15	374,375.
16 Total assets. Add lines 1 through 15 (must equal line 34)	177,148,645.	16	179,149,649.	
Liabilities	17 Accounts payable and accrued expenses	22,619,594.	17	23,890,697.
	18 Grants payable		18	
	19 Deferred revenue	13,474,343.	19	14,758,559.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	80,759,443.	25	24,367,000.
	26 Total liabilities. Add lines 17 through 25	116,853,380.	26	63,016,256.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,201,021.	27	51,254,674.
	28 Temporarily restricted net assets	49,047,966.	28	56,670,451.
	29 Permanently restricted net assets	8,046,278.	29	8,208,268.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	60,295,265.	33	116,133,393.	
34 Total liabilities and net assets/fund balances	177,148,645.	34	179,149,649.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	184,707,017.
2	Total expenses (must equal Part IX, column (A), line 25)	2	132,898,135.
3	Revenue less expenses. Subtract line 2 from line 1	3	51,808,882.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	60,295,265.
5	Net unrealized gains (losses) on investments	5	5,504,087.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,474,841.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	116,133,393.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2013)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	34,737,311.	36,960,713.	36,296,812.	33,628,000.	171,274,856.	312,897,692.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	34,737,311.	36,960,713.	36,296,812.	33,628,000.	171,274,856.	312,897,692.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						312,897,692.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	34,737,311.	36,960,713.	36,296,812.	33,628,000.	171,274,856.	312,897,692.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	765,495.	809,087.	916,966.	732,745.	636,915.	3,861,208.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						316,758,900.
12 Gross receipts from related activities, etc. (see instructions)					12	5,222,714.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	98.78	%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	97.62	%
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

Multiple horizontal lines for supplemental information.

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Name of the organization

THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.

Employer identification number

13-1624240

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$ _____

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ 35,001,972.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ 17,546,133.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ 6,210,379.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ 3,448,629.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ 4,801,345.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ 7,013,215.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 6,815,477.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 4,131,657.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2013

LHA

332041
11-08-13

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1 a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	160,995.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	643,980.													
c	Total lobbying expenditures (add lines 1a and 1b)	804,975.													
d	Other exempt purpose expenditures	131,738,762.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	132,543,737.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	472,057.	512,543.	627,109.	643,980.	2,255,689.
d Grassroots nontaxable amount	118,014.	128,136.	156,777.	160,995.	563,922.
e Grassroots ceiling amount (150% of line 2d, column (e))					845,883.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
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 similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

Employer identification number 13-1624240

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	26,108,921.	26,047,107.	21,465,107.	21,174,107.	20,574,107.
b Contributions	161,989.	61,814.	4,582,000.	291,000.	600,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	26,270,910.	26,108,921.	26,047,107.	21,465,107.	21,174,107.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 22.00 %
- b Permanent endowment 42.00 %
- c Temporarily restricted endowment 36.00 %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements	6,936,625.		2,072,144.	4,864,481.
d Equipment	3,821,196.		3,501,205.	319,991.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,184,472.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIPS	18,660,484.	END-OF-YEAR MARKET VALUE
(B) LIMITED LIABILITY CORP	14,500,451.	END-OF-YEAR MARKET VALUE
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	33,160,935.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) AMOUNTS HELD FOR DISTRIBUTION TO OTHERS AND OTHER	
(3) EXPENSES	24,367,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	24,367,000.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	357,510,000.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	5,504,587.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	234,795,000.
e	Add lines 2a through 2d	2e	240,299,587.
3	Subtract line 2e from line 1	3	117,210,413.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	179,604.
b	Other (Describe in Part XIII.)	4b	67,317,000.
c	Add lines 4a and 4b	4c	67,496,604.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	184,707,017.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	307,408,000.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	242,006,469.
e	Add lines 2a through 2d	2e	242,006,469.
3	Subtract line 2e from line 1	3	65,401,531.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	179,604.
b	Other (Describe in Part XIII.)	4b	67,317,000.
c	Add lines 4a and 4b	4c	67,496,604.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	132,898,135.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

UIA ELIMINATION ENTRY 234,795,000.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

JFNA/UIA ELIMINATION ENTRY 67,317,000.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

UIA EXPENSES 242,006,469.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

JFNA/UIA ELIMINATION ENTRY 67,317,000.

Part XIII Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

EXPLANATION: REVENUE OF UNITED ISRAEL APPEAL, INC. (WHOLLY OWNED

SUBSIDIARY WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL

STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990 WHICH INCLUDES

\$234,795,000 OF REVENUE FROM JFNA WHICH IS NOT SHOWN IN JFNA'S 990.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

EXPLANATION: EXPENSES OF UNITED ISRAEL APPEAL, INC. (WHOLLY OWNED

SUBSIDIARY WHICH IS INCLUDED IN THE CONSOLIDATED AUDITED FINANCIAL

STATEMENTS AND IS REQUIRED TO FILE A SEPARATE FORM 990)

\$242,006,469

PART X, LINE 2

EXPLANATION: JFNA HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX

POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL

STATEMENTS. PERIODS ENDING JUNE 30, 2011 AND SUBSEQUENT REMAIN SUBJECT TO

EXAMINATION BY APPLICABLE TAXING AUTHORITIES.

PART V, LINE 4

EXPLANATION: THE JEWISH FEDERATIONS OF NORTH AMERICA MAINTAINS ENDOWMENT

FUNDS TO SUPPORT PROGRAMS INCLUDING THE JEWISH DATA BANK, CREATE A JEWISH

LEGACY, VARIOUS PROGRAMS ABROAD INCLUDING ISRAEL AND THE FORMER SOVIET

UNION, SUPPORT FEDERATIONS ANNUAL CAMPAIGNS AND TO MAINTAIN THE JEWISH

DATA BANK.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization
THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.

Employer identification number
13-1624240

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
MIDDLE EAST AND NORTHERN AFRICA	1	27	PROGRAM SERVICES	JFNA GLOBAL OPERATIONS AND FEDERATIONS MEET CRITICAL NEEDS IN ISRAEL AND AROUND THE WORLD.	10,340,157.
3 a Sub-total	1	27			10,340,157.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	27			10,340,157.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2013

SEE PART V FOR COLUMN (E) DESCRIPTIONS

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	VOCATIONAL TRAINING	1,062,084.	WIRE TRANSFER	0.		FMV
		EUROPE (INCLUDING ICELAND & GREENLAND)	VOCATIONAL TRAINING	354,028.	WIRE TRANSFER	0.		FMV

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

3 Enter total number of other organizations or entities **2**

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2013

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information.

PART I, LINE 3, COLUMN (E):

REGION: MIDDLE EAST AND NORTHERN AFRICA

(E) SPECIFIC TYPES OF SERVICES IN REGION: JFNA GLOBAL OPERATIONS AND

FEDERATIONS MEET CRITICAL NEEDS IN ISRAEL AND AROUND THE WORLD, ALONG

WITH MISSIONS TO ISRAEL WHICH ARE ORGANIZED THROUGHOUT THE YEAR.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

▶ **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990**

Name of the organization **THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.**

Employer identification number
13-1624240

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SECURE COMMUNITY NETWORK, INC. 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	20-1437733	501(C)(3)	350,000.	0.			NATIONAL JEWISH NON-PROFIT HOMELAND SECURITY INITIATIVE
HILLEL FOUNDATION 800 EIGHTH STREET NW WASHINGTON, DC 20001	52-1844823	501(C)(3)	15,000.	0.			THANKSGIVING DINNER FOR US STUDENTS WHO STUDY IN ISRAEL
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE - JDC - 711 3RD AVENUE - NEW YORK, NY 10017	13-1656634	501(C)(3)	15,203,888.	0.			JEWISH RENEWAL AND CONTINUITY AND DISASTER RELIEF
UNITED ISRAEL APPEAL 25 BROADWAY SUITE 1700 NEW YORK, NY 10004	13-1760102	501(C)(3)	66,780,000.	0.			PROGRAM SVCS RELATED TO IMMIGRATION, ABSORPTION, YOUTH CARE SERVICE & JEWISH IDENTITY
NEW YORK UNIVERSITY 29 WASHINGTON SQUARE NEW YORK, NY 10011	13-5562308	501(C)(3)	20,000.	0.			SCHOLARSHIP
HEBREW UNION COLLEGE 3101 CLIFTON AVENUE CINCINNATI, OH 45220	31-0537067	501(C)(3)	57,391.	0.			SCHOLARSHIP

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 27.

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2013)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRANDIES UNIVERSITY 415 SOUTH STREET WALTHAM, MA 02453	04-2103552	501(C)(3)	7,622.	0.			SCHOLARSHIP
JEWISH FED. OF ATLANTIC & CAPE MAY COUNTIES - 501 NORTH JEROME AVENUE - MARGATE, NJ 08402	21-0632971	501(C)(3)	282,049.	0.			HURRICANE
JEWISH FED. OF GREATER MONMOUTH COUNTY - 960 HOLMDEL ROAD BLDG 11, 2ND FLOOR - HOLMDEL, NJ 07733	22-2041946	501(C)(3)	516,462.	0.			HURRICANE SANDY
JEWISH FED. OF OCEAN COUNTY 301 MADISON AVENUE LAKEWOOD, NJ 08701	22-2140175	501(C)(3)	68,153.	0.			HURRICANE
JEWISH FEDERATIONS OF NEW YORK 130 EAST 59TH STREET NEW YORK, NY 10022	51-0172429	501(C)(3)	150,000.	0.			HURRICANE SANDY
UNITED JEWISH FEDERATION OF METROWEST - 901 ROUTE 10E - WHIPPANY, NJ 07981-1156	22-1487222	501(C)(3)	50,000.	0.			HURRICANE SANDY
CENTER FOR CREATIVE LEADERSHIP ONE LEADERSHIP PLACE, GREENSBORO, NC 27410	23-7079591	501(C)(3)	13,360.	0.			TUITION
COLUMBIA UNIVERSITY 116TH STREET & BROADWAY NY, NY 10027	13-5598093	501(C)(3)	20,000.	0.			SCHOLARSHIP
WILLIAM BREMAN JEW. HERITAGE MUSEUM - 1440 SPRING STREET - ATLANTA, GA 30309	02-0541872	501(C)(3)	25,000.	0.			LEGACY PROJECT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER MIAMI JEW. FEDERATIONS 4200 BISCAYNE BLVD MIAMI, FL 33137	59-0624404	501(C)(3)	66,000.	0.			JEWISH LEGACY
JEWISH FEDERATION OF DELAWARE 101 GARDEN OF EDEN ROAD WILMINGTON, DE 19803	51-0064315	501(C)(3)	30,000.	0.			JEWISH LEGACY
FOUNDATION FOR CHARLOTTE JEW. COMMUNITIES - 220 N TYRON STREET - CHARLOTTE, NC 28202	31-1501858	501(C)(3)	30,000.	0.			JEWISH LEGACY
ALLIED JEWISH FED. OF COLORADO 300 S. DAHLIA STREET STE 300 DENVER, CO 80246	84-0402662	501(C)(3)	200,000.	0.			DISASTER RELIEF
JEWISH FED. OF OKLAHOMA CITY 710 W WILSHIRE CREEK BLVD. STE C OKLAHOMA CITY, OK 73116	73-0579276	501(C)(3)	463,000.	0.			TORNADO DISASTER RELIEF
JEWISH FED. OF GREATER MIDDLESEX COUNTY - 230 OLD BRIDGE TURNPIKE - SOUTH RIVER, NJ 08882	22-1500549	501(C)(3)	92,479.	0.			HURRICANE
CHABAD OF HOBOKEN 80 PARK AVENUE HOBOKEN, NJ 07030	77-0614128	501(C)(3)	7,500.	0.			HURRICANE SANDY
ISAIAH FUND C/O ARC JEW. PARTNERSHIP BY JUSTICE - 330 7TH AVENUE - NY, NY 10001	52-1332694	501(C)(3)	100,000.	0.			SANDY DISASTER RELIEF
JEWISH DISASTER RESPONSE CORPS 25 BROADWAY SUITE 1700 NY, NY 10004	80-0517696	501(C)(3)	161,000.	0.			HURRICANE & TORNADO

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWISH FEDERATION OF CALGARY 1607 90TH AVENUE SW CALGARY T2V 4VT AB, CANADA	83-0002681	501(C)(3)	20,000.	0.			CALGARY FLOODS
JEWISH FEFERATION OF PEORIA 200W PIONEER PKWY, STE 10B PEORIA, IL 61615	37-0697159	501(C)(3)	10,000.	0.			DISASTER RELIEF
JEWISH FED. OF GREATER INDIANAPOLIS - 6705 HOOVER ROAD - INDIANAPOLIS, IN 46260	35-0888017	501(C)(3)	5,000.	0.			DISASTER

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

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

PART I, LINE 2:

EXPLANATION: UNDER THE DIRECTION OF THE JEWISH FEDERATIONS OF NORTH

AMERICA, LAY LEADER COMMITTEES AND PROFESSIONALS EVALUATE EACH GRANTEE

EXTENSIVELY, BEFORE AND AFTER FUNDS ARE DISTRIBUTED. THE COMMITTEES MONITOR

THE USE OF FUNDS, ENSURING THAT ALLOCATIONS REFLECT THE PRIORITIES OF THE

JEWISH FEDERATION MOVEMENT. FUNDING GUIDELINES INCLUDE THAT ALL GRANTEE

ORGANIZATIONS MUST BE WELL-GOVERNED, COMPLY WITH GENERALLY ACCEPTED

ACCOUNTING PRINCIPLES, PRODUCE AN ANNUAL AUDIT BY AN INDEPENDENT FIRM, AND

MAINTAIN BY-LAWS THAT CONFIRM TO LEGALLY ACCEPTED STANDARDS, INCLUDING

Part IV Supplemental Information

PROVISIONS FOR APPROPRIATE LAY OVERSIGHT OF ALL FIDUCIARY MATTERS. GRANTEES
ARE ALSO REQUIRED TO PROVIDE THE COMMITTEE WITH REPORTS ON HOW FUNDS ARE
SPENT, AND THE COMMITTEES CONDUCT SITE VISITS AS NECESSARY TO ENSURE
COMPLIANCE.

PART I, LINE 2

EXPLANATION: JFNA REPORTS GRANTS ON SCHEDULE I TO UIA A SUBSIDIARY OF
JFNA, AND THE AMERICAN JOINT DISTRIBUTION COMMITTEE (JDC) BOTH 501(C)(3)
ORGANIZATIONS - EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULES F.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

2013

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC. Employer identification number 13-1624240

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	X
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" to line 5a or 5b, describe in Part III.		
6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" to line 6a or 6b, describe in Part III.		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2013

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) REBECCA PORATH GENERAL COUNSEL	(i)	126,577.	0.	223.	2,735.	26,961.	156,496.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) PAMELA ZALTSMAN CHIEF FINANCIAL OFFICER	(i)	157,109.	0.	769.	12,187.	2,194.	172,259.	0.
	(ii)	52,370.	0.	256.	4,062.	731.	57,419.	0.
(3) GERRALD SILVERMAN PRESIDENT, CEO	(i)	669,283.	0.	3,075.	21,015.	30,523.	723,896.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) REBECCA CASPI DIRECTOR GENERAL	(i)	308,378.	0.	0.	21,204.	11,760.	341,342.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) WILLIAM DAROFF VICE PRESIDENT	(i)	270,688.	0.	914.	9,581.	24,094.	305,277.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PAUL KANE SENIOR ADVISOR	(i)	224,193.	0.	4,540.	24,919.	18,268.	271,920.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DANIEL ALLEN SENIOR VICE PRESIDENT	(i)	91,531.	0.	1,370.	6,573.	12,196.	111,670.	0.
	(ii)	137,297.	0.	2,055.	9,860.	18,295.	167,507.	0.
(8) JOSEPH IMBERMAN ASSISTANT VICE PRESIDENT	(i)	214,958.	0.	6,117.	24,070.	30,463.	275,608.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) STEPHEN CUPERTINO CIO	(i)	173,957.	0.	1,637.	13,191.	31,412.	220,197.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) REBECCA SOBELMAN-STERN VP, CONSULTING & COMM DEVELOPMENT	(i)	200,509.	0.	965.	9,536.	2,862.	213,872.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) MARTIN GREENBERG ASSOC. VP OF COMM ENGAGEMENT	(i)	181,608.	0.	2,597.	15,263.	29,378.	228,846.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) BETH MANN VP, INSTITUTIONAL ADVANCEMENT	(i)	181,490.	0.	901.	13,252.	14,575.	210,218.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE J PART 11

EXPLANATION: PAM ZALTSMAN'S SALARY IS EXPENSED 75% TO JFNA AND 25% TO

UIA.

DANIEL ALLEN'S SALARY IS EXPENSED 60% TO UIA AND 40% TO JFNA.

PART1, LINE 1B

EXPLANATION: PART 1 LINE 8: AMOUNTS WERE PAID TO GERRALD SILVERMAN,

PRESIDENT/CEO, PURSUANT TO A CONTRACT SUBJECT TO THE INITIAL CONTRACT

EXCEPTION DESCRIBED IN REGULATIONS SECTION 53.4958-(A) 3, A BINDING

WRITTEN CONTRACT WAS EXECUTED BETWEEN THE ORGANIZATION AND GERRALD

SILVERMAN. GERRALD SILVERMAN WAS NOT A DISQUALIFIED PERSON WITH RESPECT

TO THE ORGANIZATION IMMEDIATELY PRIOR ENTERING INTO THE CONTRACT ON

JULY 7, 2009. THE STARTING DATE ACCORDING TO THE CONTRACT WAS SEPTEMBER

30, 2009 FOR A CONTRACT OF FIVE YEARS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2013

**Open to Public
Inspection**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SEPARATELY INCORPORATED JEWISH COMMUNITY FOUNDATIONS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE JEWISH FEDERATIONS OF NORTH AMERICA REPRESENTS AND SERVES 153

JEWISH FEDERATIONS, 300 INDEPENDENT NETWORK JEWISH COMMUNITIES ACROSS

NORTH AMERICA AND 30 SEPARATELY INCORPORATED JEWISH COMMUNITY

FOUNDATIONS. THE FEDERATION MOVEMENT PROTECTS AND ENHANCES THE

WELL-BEING OF JEWS WORLDWIDE THROUGH THE VALUES OF TIKKUN OLAM

(REPAIRING THE WORLD), TZEDAKAH (CHARITY AND SOCIAL JUSTICE) AND TORAH

(JEWISH LEARNING). THE JEWISH FEDERATIONS OF NORTH AMERICA LEADS A

CONTINENTAL FEDERATION MOVEMENT TO MOBILIZE FINANCIAL AND SOCIAL

RESOURCES THROUGH PHILANTHROPIC ENDEAVORS, STRATEGIC INITIATIVES AND

INTERNATIONAL AGENCIES THAT STRENGTHEN THE JEWISH PEOPLE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ISRAEL & OVERSEAS:

JFNA WORKS CLOSELY WITH OUR OVERSEAS PARTNERS TO CARE FOR JEWS IN NEED

AND BUILD COMMUNITY IN ISRAEL AND 60-PLUS NATIONS WORLDWIDE. JFNA

ISRAEL ALSO ASSESSES FEDERATION-FUNDED SOCIAL SERVICE EFFORTS IN ISRAEL

AND HELPS ENSURE FEDERATION FUNDS ARE USED EFFECTIVELY. JFNA ISRAEL

WORKS WITH THE GOVERNMENT OF ISRAEL ON ISSUES OF PUBLIC POLICY AND

DIPLOMACY AND HELPS CONNECT THE ISRAEL PUBLIC TO JEWISH FEDERATION

WORK.

EXPENSES \$ 1,913,896. INCLUDING GRANTS OF \$ 0. REVENUE \$ 50,000.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2013)

332211
09-04-13

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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GRANTS TO UIA, JDC, ORT & IEC

EXPENSES \$ 83,400,000. INCLUDING GRANTS OF \$ 83,400,000. REVENUE \$ 0.

POSITIONING FOR THE FUTURE:

JFNA AIMS TO BUILD OUR COMMUNITY AND ENSURE A STRONG FUTURE BY REACHING

YOUNGER JEWS AND BROADER AUDIENCES AND BY SOLIDIFYING OUR DONOR BASE.

THROUGH STRONGER BRANDING, MARKETING AND TECHNOLOGY, JFNA IS ENGAGING

THE YOUNGER GENERATION THROUGH PROGRAMS AND EVENTS THAT INSPIRE

LEADERSHIP, PHILANTHROPY, CONNECTION TO ISRAEL AND THE JEWISH PEOPLE,

WHILE PROVIDING HIGH QUALITY MARKETING AND COMMUNICATIONS SUPPORT TO

FEDERATIONS.

EXPENSES \$ 1,297,208. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

GRANTS:

THE JEWISH FEDERATIONS OF NORTH AMERICA HAS AWARDED GRANTS TO AGENCIES

FOR HUMANITARIAN PURPOSES IN THE FACE OF DISASTERS INCLUDING JAPAN

EARTH QUAKE. THESE EFFORTS ARE COORDINATED BY THE JEWISH FEDERATIONS OF

NORTH AMERICA DISASTER RELIEF COMMITTEE. SINCE 1989, THE FEDERATION

MOVEMENT HAS RAISED ABOUT \$50 MILLION FOR CRISIS RELIEF. FEREP AWARDS

GRADUATE SCHOOL SCHOLARSHIPS FOR UP TO TWO YEARS TO INDIVIDUALS WHO

MEET ELIGIBILITY REQUIREMENTS AND ARE COMMITTED TO WORKING IN THE

FEDERATION SYSTEM FOLLOWING GRADUATE SCHOOL. THE JFNA ENDOWMENT

COMMITTEE AWARDS GRANTS TO FEDERATIONS TO HELP THEM ESTABLISH THE

CREATE A JEWISH LEGACY PROGRAM IN THEIR COMMUNITIES. CREATE A JEWISH

LEGACY ENCOURAGES THE CREATION OF BEQUESTS BY INDIVIDUAL DONORS TO

THEIR LOCAL FEDERATIONS, JEWISH COMMUNITY FOUNDATIONS, AGENCIES AND

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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SYNAGOGUES.

EXPENSES \$ 5,774,930. INCLUDING GRANTS OF \$ 5,774,930. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: ALISON LEBOVITZ AND MICHAEL LEBOVITZ - ALISON IS MICHAEL'S

SISTER-IN-LAW

DAVID BUTLER - MICHAEL GELMAN - BUSINESS RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 6:

EXPLANATION: FEDERATION MEMBERS CORPORATION -DELAWARE NOT-FOR-PROFIT

CORPORATION AND SOLE MEMBER OF THE CORPORATION. "CORPORATION" MEANS THE

JEWISH FEDERATIONS OF NORTH AMERICA, INC. FORMERLY KNOWN AS UNITED JEWISH

COMMUNITIES, INC., FORMERLY KNOWN AS UNITED JEWISH APPEAL, INC., THE

SURVIVING CORPORATION IN THE MERGER OF UNITED JEWISH APPEAL, INC. AND

COUNCIL OF JEWISH FEDERATIONS, INC. FEDERATION MEMBERS OF THE FEDERATIONS

MEMBERS CORPORATION ARE U.S. FEDERATIONS AND CANADIAN FEDERATIONS.

FORM 990, PART VI, SECTION A, LINE 7A:

EXPLANATION: THROUGH THE FEDERATION MEMBERS CORPORATION, AT LEAST 68% OF

THE MEMBERS OF THE BOARD OF TRUSTEES ARE APPOINTED FROM MEMBER FEDERATIONS.

THE DELEGATE ASSEMBLY IS RESPONSIBLE FOR RATIFICATION OF THE APPOINTMENT OF

THIS GROUP OF TRUSTEES. THE REMAINING TRUSTEES ARE APPOINTED BY OUR

DELEGATE ASSEMBLY, ESSENTIALLY MADE UP OF FEDERATION REPRESENTATIVES

PURSUANT TO REPRESENTATION SPECIFICATIONS PROVIDED UNDER THE JEWISH

FEDERATIONS OF NORTH AMERICA BY-LAWS.

FORM 990, PART VI, SECTION A, LINE 7B:

EXPLANATION: UNDER THE CORPORATION BY-LAWS THE DELEGATE ASSEMBLY IS

332212
09-04-13

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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RESPONSIBLE FOR ADOPTION OF THE ANNUAL BUDGET OF THE CORPORATION

RECOMMENDED BY THE BOARD OF TRUSTEES.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: THE 990 WAS PREPARED BY THE JFNA FINANCE DEPARTMENT

PROFESSIONALS. THE FORM 990 IS REVIEWED BY JFNA MANAGEMENT BEFORE BEING

PRESENTED FOR AUDIT BY INDEPENDENT AUDITORS AND REVIEWED BY THE JFNA AUDIT

COMMITTEE, AN INDEPENDENT STANDING COMMITTEE OF THE BOARD OF TRUSTEES,

BEFORE FILING. THE 990 IS POSTED ON THE JFNA SECURE WEBSITE FOR MEMBERS OF

THE BOARD OF TRUSTEES TO VIEW BEFORE THE FORM 990 IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: THE JEWISH FEDERATION OF NORTH AMERICA CONFLICT OF INTEREST

POLICY AND CONFLICT OF INTEREST ANNUAL STATEMENT FOR EMPLOYEES.

MEMBERS OF THE STAFF ARE REQUIRED TO PROVIDE AN INITIAL AND, THEREAFTER,

ANNUAL STATEMENT ATTESTING:

-THAT THEY HAVE READ AND ARE FAMILIAR WITH THE CONFLICT OF INTEREST POLICY;

-THAT NEITHER THEY, NOR TO THE BEST OF THEIR KNOWLEDGE, THEIR FAMILY

MEMBERS, HAVE IN THE PAST ENGAGED, ARE PRESENTLY ENGAGING, OR PLAN TO

ENGAGE IN ANY ACTIVITY THAT CONTRAVENES THIS POLICY.

DISCLOSURES REQUIRED FROM MEMBERS OF THE STAFF MUST BE DIRECTED IN WRITING

TO THE HUMAN RESOURCES DIRECTOR. IN THE EVENT THAT MEMBERS OF THE STAFF

BECOME AWARE OF A CONFLICT, THEY SHALL DISCLOSE SUCH INFORMATION TO THE

CHIEF OPERATING OFFICER/CHIEF FINANCIAL OFFICER, WHO WILL COMMUNICATE TO

THE PRESIDENT THOSE DISCLOSURES THAT ARE REQUIRED BY THIS POLICY. THESE

DISCLOSURES SHALL BE HELD IN CONFIDENCE EXCEPT WHEN THE BEST INTERESTS OF

THIS ORGANIZATION WOULD BE SERVED BY COMMUNICATING THE INFORMATION TO THE

Name of the organization	THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number	13-1624240
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BOARD OF TRUSTEES IN EXECUTIVE SESSION.

ANY STAFF MEMBER WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT OF INTEREST IN

ANY MATTER MAY REQUEST A DECISION FROM THE PRESIDENT (OR ANY COMMITTEE OF

THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) WHO WILL

CONFER WITH THE JEWISH FEDERATIONS OF NORTH AMERICA'S OUTSIDE COUNSEL, BOTH

OF WHOM SHALL BE RESPONSIBLE FOR DETERMINING WHETHER A POSSIBLE CONFLICT

EXISTS.

REPORTING

THE CHAIR OF THE BOARD AND THE CHAIR OF THE EXECUTIVE COMMITTEE (OR ANY

COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF

INTEREST) SHALL MAKE A REPORT TO THE AUDIT COMMITTEE, AT LEAST ANNUALLY,

LISTING ALL CONFLICTS AND IDENTIFYING THOSE THAT WERE APPROVED.

PENALTY FOR NON-COMPLIANCE

FAILURE TO COMPLY WITH THIS POLICY, INCLUDING FAILURE TO SUBMIT IN A TIMELY

FASHION THE STATEMENTS REQUIRED, WILL BE GROUNDS FOR TERMINATION.

THE JEWISH FEDERATIONS OF NORTH AMERICA, INC. CONFLICT OF INTEREST POLICY

FOR TRUSTEES, OFFICERS, AND COMMITTEE MEMBERS:

DISCLOSURE: JFNA TRUSTEES, OFFICERS AND COMMITTEE MEMBERS SHALL BE

REQUIRED TO PROVIDE AN INITIAL, AND, THEREAFTER, ANNUAL, STATEMENT,

ATTESTING:

-THAT THEY HAVE READ AND ARE FAMILIAR WITH THE POLICY.

-THAT NEITHER THEY, NOR, TO THE BEST OF THEIR KNOWLEDGE, ANY OF THEIR

IMMEDIATE FAMILY MEMBERS, HAVE ENGAGED IN THE PAST, ARE PRESENTLY ENGAGED,

OR EXPECT TO ENGAGE IN ANY ACTIVITY THAT CONSTITUTES A CONFLICT OF INTEREST

UNDER THIS POLICY.

332212
09-04-13

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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DISCLOSURES REQUIRED FROM TRUSTEES, OFFICERS OR COMMITTEE MEMBERS UNDER

THIS POLICY MUST BE DIRECTED IN WRITING TO THE CHAIR OF THE BOARD, CHAIR OF THE EXECUTIVE COMMITTEE, OR TREASURER (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST), WHO WILL CONFER WITH THE JFNA OUTSIDE COUNSEL, WHO TOGETHER SHALL BE RESPONSIBLE FOR THE ADMINISTRATION OF THIS POLICY.

ANY TRUSTEE, OFFICER OR COMMITTEE MEMBER WHO IS UNCERTAIN ABOUT A POSSIBLE CONFLICT OF INTEREST IN ANY MATTER MAY REQUEST A DECISION FROM THE CHAIR OF THE BOARD, CHAIR OF THE EXECUTIVE COMMITTEE, OR TREASURER (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST), WHO WILL CONFER WITH THE JFNA OUTSIDE COUNSEL, WHO TOGETHER SHALL BE RESPONSIBLE FOR DETERMINING WHETHER A POSSIBLE CONFLICT EXISTS. NOTICE SHALL BE PROVIDED TO THE CHAIR OF THE AUDIT COMMITTEE.

REPORTING: THE CHAIR OF THE BOARD (OR ANY COMMITTEE OF THE BOARD ENTRUSTED WITH THE OVERSIGHT OF CONFLICTS OF INTEREST) SHALL MAKE A REPORT TO THE AUDIT COMMITTEE, AT LEAST ANNUALLY, LISTING ALL CONFLICTS AND IDENTIFYING THOSE THAT WERE APPROVED, AND THE BASIS UPON WHICH APPROVAL WAS GIVEN. CONSIDERATION OF WHETHER A POSSIBLE CONFLICT OF INTEREST RELATIONSHIP IS TO BE SANCTIONED AND/OR TRANSACTION ENTERED INTO THAT WOULD GIVE RISE TO A CONFLICT OF INTEREST OR POTENTIAL CONFLICT OF INTEREST SHALL BE MADE BY THE CHAIR OF THE BOARD IN THE LIGHT OF WHETHER SUCH RELATIONSHIP OR TRANSACTION SERVES JFNA'S BEST INTERESTS, NOTWITHSTANDING THE ACTUAL OR POTENTIAL CONFLICT OF INTEREST. PAST PRACTICES SHALL ALSO BE A FACTOR TO BE WEIGHED IN THE DETERMINATION.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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NONCOMPLIANCE: IT SHALL BE THE RESPONSIBILITY OF THE TREASURER TO NOTIFY THE CHAIR OF THE BOARD OF THE FAILURE OF ANY TRUSTEE, OFFICER OR COMMITTEE MEMBER TO COMPLY WITH THIS POLICY, INCLUDING FAILURE TO TIMELY SUBMIT THE STATEMENTS REQUIRED. THE CHAIR OF THE BOARD SHALL TAKE SUCH FURTHER ACTION AS MAY BE APPROPRIATE, WHICH MAY INCLUDE RECOMMENDATION TO THE BOARD THAT SUCH PERSON BE REMOVED FROM OFFICE.

ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO FILL OUT THE FOLLOWING GOVERNANCE QUESTIONNAIRE ANNUALLY:

1 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A FAMILY RELATIONSHIP OR BUSINESS RELATIONSHIP WITH ANY OTHER OFFICER, DIRECTOR, TRUSTEE OR KEY EMPLOYEE? IF YES, IDENTIFY THE PERSON AND DESCRIBE THE RELATIONSHIP- BUSINESS/FAMILY

2 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A DIRECT BUSINESS RELATIONSHIP WITH THE ORGANIZATION (OTHER THAN AS AN OFFICER, DIRECTOR, TRUSTEE, OR EMPLOYEE) OR AN INDIRECT BUSINESS RELATIONSHIP THROUGH OWNERSHIP OF MORE THAN 35% IN ANOTHER ENTITY (INDIVIDUALLY OR COLLECTIVELY) WITH ANOTHER OFFICER, DIRECTOR, TRUSTEE, KEY EMPLOYEE OR HIGHLY COMPENSATED EMPLOYEE)?

3 DURING THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A FAMILY MEMBER WHO HAD A DIRECT OR INDIRECT BUSINESS RELATIONSHIP WITH THE ORGANIZATION?

4 DURING THE ORGANIZATION'S TAX YEAR, DID YOU SERVE AS AN OFFICER, DIRECTOR, TRUSTEE, KEY EMPLOYEE, PARTNER, OR MEMBER OF AN ENTITY (OR A SHAREHOLDER OF A PROFESSIONAL CORPORATION) DOING BUSINESS WITH THE ORGANIZATION?

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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IF YES IS ANSWERED TO QUESTIONS #2, 3, AND/OR 4, PROVIDE DETAILS INCLUDING

- NAME OF INTERESTED PERSON, RELATIONSHIP, DESCRIPTION OF TRANSACTION,

SHARING OF ORGANIZATION'S REVENUE AND AMOUNT.

5 AT THE END OF THE ORGANIZATION'S TAX YEAR, DID YOU HAVE A LOAN

OUTSTANDING TO OR FROM THE ORGANIZATION? IF YES, PLEASE PROVIDE - NAME OF

INTERESTED PERSON, PURPOSE OF LOAN, LOAN TO/FROM ORGANIZATION, DEFAULT,

APPROVED BY BOARD, WRITTEN AGREEMENT, ORIGINAL BALANCE, BALANCE DUE

6 DURING THE ORGANIZATION'S TAX YEAR, DID THE ORGANIZATION PROVIDE A GRANT

OR ASSISTANCE TO YOU? IF YES, PROVIDE, NAME OF INTERESTED PERSON,

RELATIONSHIP BETWEEN INTERESTED PERSON AND THE ORGANIZATION, TYPE OF

ASSISTANCE AND AMOUNT.

7 DURING THE ORGANIZATION'S TAX YEAR, DID THE ORGANIZATION PROVIDE A GRANT

OR ASSISTANCE TO ONE OF YOUR FAMILY MEMBERS OR AN ENTITY IN WHICH YOU OR

ANY OF YOUR FAMILY MEMBERS OWNS MORE THAN A 35% INTEREST? IF YES, PROVIDE,

NAME OF INTERESTED PERSON, RELATIONSHIP BETWEEN INTERESTED PERSON AND THE

ORGANIZATION, TYPE OF ASSISTANCE AND AMOUNT.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: COMPENSATION COMMITTEE

THE COMPENSATION COMMITTEE IS CHARGED WITH ESTABLISHING AND MAINTAINING

POLICIES AND STANDARDS FOR EXECUTIVE COMPENSATION. THE COMMITTEE ENGAGES

IN THE FOLLOWING AREAS OF RESPONSIBILITY:

-SETS THE TERMS AND CONDITIONS OF EMPLOYMENT FOR THE CEO/PRESIDENT AND

DETERMINES SALARY INCREASES GOING FORWARD. IN ITS ANNUAL REVIEW OF THE

CEO/PRESIDENT'S COMPENSATION, COMMITTEE MEMBERS ARE PROVIDED WITH RELEVANT

Name of the organization THE JEWISH FEDERATIONS OF
NORTH AMERICA, INC.

Employer identification number
13-1624240

COMPENSATION INFORMATION ALONG WITH COMPARABLE DATA AS PREPARED BY AN
OUTSIDE EXPERT.

-APPROVES THE TERMS AND CONDITIONS OF SENIOR MANAGEMENT TEAM (SMT) HIRES.

IN ADDITION, THE COMMITTEE REVIEWS SALARY INCREASE PROPOSALS, AS PRESENTED
BY THE CEO/PRESIDENT, FOR EVERY SMT MEMBER. IN ADVANCE OF THIS REVIEW, THE
COMMITTEE IS PROVIDED WITH RELEVANT SALARY INFORMATION.

-REVIEWS AND IS ASKED TO APPROVE PROPOSED ANNUAL SALARY INCREASES FOR
NON-UNION STAFF. THE COMMITTEE IS PROVIDED WITH APPROPRIATE SALARY DATA IN
ADVANCE AND IS GIVEN A PERSON-BY-PERSON REVIEW OF ANY SALARY REQUESTS OVER
A PREDETERMINED AMOUNT. SOLID SALARY REVIEW ARE DONE EVERY YEAR. THE LAST
ONE WAS PERFORMED IN THE YEAR 2013.

-DECIDES WHICH SMT MEMBERS WILL BE COVERED UNDER THE NON-QUALIFIED PENSION
PLAN (BENEFIT RESTORATION PLAN).

OTHER: PROVIDES GUIDANCE ON ANY MAJOR CLAIM BEING MADE AGAINST THE
ORGANIZATION AND REVIEWS/APPROVES ANY SETTLEMENT PROPOSALS; LABOR
NEGOTIATIONS STRATEGIES; OTHER MATTERS AS DETERMINED BY THE CEO/PRESIDENT.

THE COMMITTEE IS COMPRISED OF THE CHAIR OF THE BOARD (CHAIR OF THE
COMMITTEE), THE CHAIR OF THE EXECUTIVE COMMITTEE, TREASURER PLUS TWO OTHER
MEMBERS.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AS, AR, CA, CO, CT, FL, GA, IL, KS, KY, MA, MD, MI, MN, MS, NH, NJ, NM, NM, WI, NC, ND, OH, OK
OR, PA, RI, SC, WA, TN, UT, VA, WV

FORM 990, PART VI, SECTION C, LINE 19:

332212
09-04-13

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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EXPLANATION: ALL JEWISH FEDERATIONS OF NORTH AMERICA (JFNA) STATEMENTS

INCLUDING GOVERNING DOCUMENTS, AUDITED FINANCIAL STATEMENTS, ANNUAL REPORT,

MANAGEMENT LETTER, FORM 990, CONFLICT OF INTEREST STATEMENTS AND WHISTLE

BLOWER POLICY ARE AVAILABLE AT REQUEST. THE JFNA ANNUAL REPORT AND FORM

990 IS AVAILABLE ON THE JEWISHFEDERATIONS.ORG WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ADDITIONAL MINIMUM PENSION LIABILITY -1,474,841.

PART XII LINE 2C

EXPLANATION: THERE HAS BEEN NO CHANGE IN THE FUNCTION OF THE AUDIT

COMMITTEE FROM PRIOR YEARS. THE AUDIT COMMITTEE SHALL BE RESPONSIBLE

FOR THE NOMINATION OF THE INDEPENDENT AUDITORS FOR THE ORGANIZATION,

FOR THE DETERMINATION OF THE SCOPE OF THEIR AUDIT, FOR THE REVIEW AND

EVALUATION OF THEIR REPORTS, FOR REVIEW AND EVALUATION OF THE ADHERENCE

OF MANAGEMENT TO ACCOUNTING RULES AND OF THE ACTION TAKEN BY MANAGEMENT

IN RESPONSE TO THE AUDITORS' RECOMMENDATIONS, AND FOR THE ENGAGEMENT

AND TERMINATION OF THE ENGAGEMENT OF AN INTERNAL AUDITOR IF DEEMED

NECESSARY BY THE COMMITTEE OR THE BOARD

PART VI, SECTION B, LINE 13

EXPLANATION: WHISTLE BLOWER POLICY

PROHIBITED ACTIONS

COMMISSION OF ANY OF THE FOLLOWING ACTS WILL BE CONSIDERED CAUSE FOR

332212
09-04-13

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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IMMEDIATE DISCIPLINARY ACTION, INCLUDING, BUT NOT LIMITED TO,
 TERMINATION OF EMPLOYMENT AND/OR REMOVAL FROM OFFICE OR APPOINTMENT,
 AND MAY ALSO SUBJECT THE OFFENDER TO CIVIL OR CRIMINAL LIABILITY IN
 ACCORDANCE WITH APPLICABLE LAW:

1. DISCHARGING, DEMOTING, SUSPENDING, THREATENING, HARASSING,
 DISCRIMINATING OR RETALIATING IN ANY MANNER AGAINST ANY COVERED PERSON,
 BECAUSE OF ANY LAWFUL ACT BY THAT COVERED PERSON:

A) TO PROVIDE INFORMATION TO OR ASSIST IN ANY INVESTIGATION BY JFNA OR
 BY CONGRESS OR BY ANY FEDERAL, STATE OR CITY AGENCY;
 B) TO FILE OR ASSIST IN ANY ACTION ALLEGING A VIOLATION OF FEDERAL OR
 STATE LAW OR REGULATION.

2. KNOWINGLY TAKING ANY ACTION HARMFUL TO ANY PERSON FOR PROVIDING
 TRUTHFUL INFORMATION TO A LAW ENFORCEMENT OFFICER RELATING TO A
 POSSIBLE VIOLATION OF LAW OR REGULATION.

3. INTENTIONALLY DESTROYING, ALTERING, MUTILATING, CONCEALING,
 COVERING UP, FALSIFYING, AND/OR MAKING A FALSE ENTRY IN ANY RECORDS
 THAT MAY BE CONNECTED TO A MATTER WITHIN THE JURISDICTION OF A FEDERAL
 OR STATE COURT OR AGENCY, IN VIOLATION OF FEDERAL OR STATE LAW OR
 REGULATION.

4. INTENTIONALLY ALTERING, DESTROYING OR CONCEALING A DOCUMENT, OR
 ATTEMPTING TO DO SO, WITH THE INTENT TO IMPAIR THE DOCUMENT'S
 AVAILABILITY FOR USE IN AN OFFICIAL PROCEEDING OR OTHERWISE

OBSTRUCTING, INFLUENCING OR IMPEDING ANY OFFICIAL PROCEEDING, IN

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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VIOLATION OF FEDERAL OR STATE LAW OR REGULATION.

5. FRAUDULENTLY INFLUENCING, COERCING, MANIPULATING, OR MISLEADING ANY

INDEPENDENT PUBLIC ACCOUNTANT ENGAGED IN THE PERFORMANCE OF AN AUDIT OF

THE FINANCIAL STATEMENTS OF JFNA FOR THE PURPOSE OF RENDERING SUCH

FINANCIAL STATEMENTS FALSE OR MISLEADING.

REPORTING OF CONCERNS OR COMPLAINTS

JFNA IS COMMITTED TO TAKING ACTION TO PREVENT MISCONDUCT, INCLUDING

FRAUD, VIOLATIONS OF LAW, VIOLATIONS OF JFNA POLICY, AND IMPROPER

ACCOUNTING OR AUDIT PRACTICES ("MISCONDUCT"). COVERED PERSONS SHOULD

PROMPTLY COME FORWARD AND REPORT ANY INSTANCES IN WHICH THEY BECOME

AWARE OF MISCONDUCT OR POTENTIAL MISCONDUCT, WITHOUT REGARD TO THE

IDENTITY OR POSITION OF A SUSPECTED OFFENDER. FOR THIS PURPOSE, AN

OUTSIDE ORGANIZATION HAS BEEN HIRED TO RECEIVE COMPLAINTS OF SUSPECTED

MISCONDUCT.

JFNA'S COMMITMENT TO PROTECTING FROM RETALIATION COVERED PERSONS WHO IN

GOOD FAITH REPORT SUSPECTED MISCONDUCT HAS BEEN DELEGATED JOINTLY TO

THE GENERAL COUNSEL AND HEAD OF THE HUMAN RESOURCES DEPARTMENT. THEY

WILL ADMINISTER THE WHISTLEBLOWER POLICY AND REPORT TO THE AUDIT

COMMITTEE.

RETALIATION

JFNA WILL NOT PERMIT ANY NEGATIVE OR ADVERSE ACTIONS TO BE TAKEN

AGAINST ANY COVERED PERSON WHO IN GOOD FAITH REPORTS SUSPECTED

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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MISCONDUCT, EVEN IF THE REPORT IS MISTAKEN, OR AGAINST ANY COVERED PERSON WHO ASSISTS IN THE INVESTIGATION OF SUSPECTED MISCONDUCT. RETALIATION IN ANY FORM WILL NOT BE TOLERATED. ANY ACT OF ALLEGED RETALIATION SHOULD BE REPORTED IMMEDIATELY TO THE HEAD OF THE HUMAN RESOURCES DEPARTMENT. SUCH COMPLAINTS WILL BE PROMPTLY INVESTIGATED.

HOW TO REPORT CONCERNS OR COMPLAINTS

COVERED PERSONS MAY COMMUNICATE SUSPECTED MISCONDUCT BY CALLING THE TOLL-FREE TELEPHONE NUMBER (800) 482-3920 IN THE US OR CANADA OR, IN ISRAEL, FROM AN OUTSIDE LINE DIAL 1(800) 94-94-949; A VOICE PROMPT WILL THEN ASSIST THE CALLER IN DIALING THE TOLL-FREE NUMBER. ANOTHER OPTION IS TO MAKE A REPORT USING THE FOLLOWING CONFIDENTIAL WEBSITE: [HTTPS://SECURE.ETHICSPPOINT.COM/DOMAIN/EN/REPORT_CUSTOM.ASP?CLIENTID=139](https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=139) BOTH THE TELEPHONE NUMBER AND THE WEBSITE ARE PUBLISHED FOR INTERNAL USE AND ARE HOSTED BY "ETHICSPPOINT", AN INDEPENDENT PRIVATE ORGANIZATION WHICH IS NOT AFFILIATED WITH JFNA AND WHICH PROVIDES A CONFIDENTIAL WAY FOR COVERED PERSONS TO REPORT SUSPECTED MISCONDUCT.

IN ORDER TO BE BETTER EQUIPPED TO RESPOND TO ANY INFORMATION OR COMPLAINT, IT WOULD BE HELPFUL IF THE CALLER IDENTIFIES HIM OR HERSELF AND PROVIDES THEIR TELEPHONE NUMBER AND OTHER CONTACT INFORMATION WHEN MAKING THE REPORT. COVERED PERSONS MAY BE ASSURED THAT ALL INFORMATION WILL BE TREATED IN UTMOST CONFIDENCE. HOWEVER, IF ANONYMITY IS PREFERRED, IT IS NOT NECESSARY THAT ONE'S NAME OR POSITION BE DISCLOSED AND CALLER ID WILL NOT BE ACTIVATED ON THE LINE.

REGARDLESS OF WHETHER IDENTIFICATION IS GIVEN, PLEASE PROVIDE AS MUCH

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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INFORMATION AS POSSIBLE SO AS TO ENABLE A THOROUGH INVESTIGATION,
 INCLUDING WHERE AND WHEN THE ACT OR INCIDENT OCCURRED, NAMES AND TITLES
 OF THE INDIVIDUALS INVOLVED, AND ANY OTHER AVAILABLE DETAILS.

A FEW EXAMPLES OF WHAT TO REPORT

ACCOUNTING AND AUDITING MATTERS
 THE UNETHICAL SYSTEMATIC RECORDING AND ANALYSIS OF JFNA'S BUSINESS
 AND/OR FINANCIAL TRANSACTIONS. EXAMPLES INCLUDE MISSTATEMENT OF
 CONTRIBUTIONS, EXPENSES, ASSETS AND/OR MISAPPLICATIONS OF GENERALLY
 ACCEPTED ACCOUNTING PRINCIPLES AND WRONGFUL TRANSACTIONS.

CONFLICTS OF INTEREST
 A SITUATION IN WHICH A COVERED PERSON HAS A PRIVATE OR PERSONAL
 INTEREST SUFFICIENT TO APPEAR TO INFLUENCE THE OBJECTIVE EXERCISE OF
 HIS/HER OFFICIAL DUTIES. AN EXAMPLE IS IF JNFA HAS ENTERED INTO A
 CONTRACT FOR A COMPANY'S SERVICES AND A COVERED PERSON RESPONSIBLE FOR
 THE ENGAGEMENT HAS FAILED TO INFORM JFNA THAT HE OR SHE HAS A RELATIVE
 WHO IS A PRINCIPAL IN THAT COMPANY.

FALSIFICATION OF CONTRACTS, REPORTS OR RECORDS
 THIS CONSISTS OF ALTERING, FABRICATING, FALSIFYING OR FORGING ALL OR
 ANY PART OF A DOCUMENT, CONTRACT OR RECORD FOR THE PURPOSE OF GAINING
 AN ADVANTAGE OR MISREPRESENTING THE VALUE OF THE DOCUMENT, CONTRACT OR
 RECORDS.

VIOLATION OF LAW
 ANY VIOLATION OF APPLICABLE LAW.

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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THE EXAMPLES SET FORTH ABOVE DO NOT LIMIT THE DEFINITION OF MISCONDUCT.

BAD FAITH

ANY ALLEGATIONS THAT PROVE NOT TO BE SUBSTANTIATED AND TO HAVE BEEN
MADE MALICIOUSLY OR IN BAD FAITH WILL BE VIEWED AS A SERIOUS OFFENSE
AND COULD SUBJECT THE COVERED PERSON TO DISCIPLINE UP TO AND INCLUDING
TERMINATION FROM EMPLOYMENT AND/OR REMOVAL FROM OFFICE OR APPOINTMENT.

CONFIDENTIALITY

JFNA WILL TREAT ALL COMMUNICATIONS UNDER THIS POLICY IN A CONFIDENTIAL
MANNER, EXCEPT TO THE EXTENT NECESSARY (1) TO CONDUCT A COMPLETE AND
FAIR INVESTIGATION, OR (2) AS REQUIRED BY LAW, OR (3) FOR REVIEW OF
JFNA OPERATIONS BY JFNA'S BOARD OF TRUSTEES, ITS AUDIT COMMITTEE, ITS
INDEPENDENT PUBLIC ACCOUNTANTS AND JFNA'S INSIDE AND OUTSIDE COUNSEL.

FORM 990, PART V, LINE 4B, LIST OF FOREIGN COUNTRIES

EXPLANATION: ISRAEL & CAYMAN ISLAND

THE NET ASSETS OF \$3,201,021.00 INCORPORATES AN ACCRUAL FOR THE
ACTUARIALLY DETERMINED PENSION LIABILITY OF \$10,748,000.00. THE PENSION
LIABILITY IS TO BE PAID OVER MANY YEARS AND IS SUBJECT TO SIGNIFICANT
REDUCTION AS INTEREST RATES RISE. THE NET ASSETS BALANCE FROM
OPERATIONS EXCLUSIVE OF THE PENSION LIABILITY IS A POSITIVE BALANCE OF
\$13,949,021.00

Name of the organization THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.	Employer identification number 13-1624240
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FORM 990, PART IV QUESTION 12 AND PART XI LINE 2B

EXPLANATION: JFNA PREPARED A CONSOLIDATED AUDITED FINANCIAL STATEMENT PREPARED IN ACCORDANCE WITH GAAP. FORM 990 DOES NOT PERMIT PARENT SUBSIDIARY ORGANIZATIONS TO FILE A CONSOLIDATED FORM 990. THEREFORE, JFNA AND ITS WHOLLY OWNED SUBSIDIARY, UNITED ISRAEL APPEAL, INC., ARE REQUIRED TO FILE SEPARATE FORM 990'S.

FORM 990, PART VIII, IX, X

EXPLANATION: PRIOR TO JANUARY 2014 THE UNRESTRICTED ALLOCATIONS FROM COMMUNITIES FOR DISTRIBUTION TO UIA/JAFI AND JDC WERE GOVERNED BY AN AGREEMENT BETWEEN JAFI AND JDC. JFNA TREATED THE INCOME RECEIVED AS AGENCY TRANSACTIONS HELD ON BEHALF OF THE BENEFICIARY AGENCIES AND RECORDED A LIABILITY UPON RECEIPT.

THE DESIGN OF THE PARTNERSHIP COMMITTEE AND THE GLOBAL PLANNING TABLE INCLUDED THE AUTHORITY TO RECOMMEND THE ALLOCATION OF FUNDS TO OUR HISTORIC PARTNERS. IN OCTOBER 2013 THE BOARD OF TRUSTEES OF JFNA APPROVED THE RECOMMENDATION TO BE EFFECTIVE FOR CALENDAR YEAR 2014. JFNA NOW RECORDS SUCH ALLOCATIONS AS REVENUE AND EXPENSES RATHER THAN LIABILITIES.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

▶ **Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization **THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.** Employer identification number **13-1624240**

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
JFBP LLC - 35-2221732 25 BROADWAY NEW YORK, NY 10004	FACILITATES THE ISSUANCE OF TAX-EXEMPT BONDS BY FED. AND THEIR AFFILIATES	NEW YORK	365,258.	24,092.	NA

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UNITED ISRAEL APPEAL, INC. - 13-1760102 25 BROADWAY, SUITE 1700 NEW YORK, NY 10004	ADMINISTERS/SUPERVISES FUNDS ALLOC FOR PHILANTHROPIC PURPOSES	NEW YORK	501(C)(3)	7	THE JEWISH FEDERATIONS OF NORTH AMERICA,	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2013

SEE PART VII FOR CONTINUATIONS

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UNITED ISRAEL APPEAL, INC.	B	66,780,000	GRANTS
(2) UNITED ISRAEL APPEAL, INC.	P	537,000	JIA EXPENSES PAID BY JNFA
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

UNITED ISRAEL APPEAL, INC.

DIRECT CONTROLLING ENTITY: THE JEWISH FEDERATIONS OF NORTH AMERICA, INC.

SCHEDULE R PART V LINE 1N

EXPLANATION: CERTAIN EMPLOYEES HAVE SHARED RESPONSIBILITIES FOR JFNA

AND THE RELATED ORGANIZATION UNITED ISRAEL APPEAL.

SCHEDULE R PART V LINE 1Q

EXPLANATION: JFNA AND THE RELATED ORGANIZATION UNITED ISRAEL APPEAL

LIST TRANSFER OF CASH AS EXCHANGE TRANSACTIONS AND ARE NOT LISTED IN

REVENUES OR EXPENSES.