

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

**2014**

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](http://www.irs.gov/form990).

**A For the 2014 calendar year, or tax year beginning JUN 1, 2014 and ending MAY 31, 2015**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C Name of organization</b> THE JEWISH FUND Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 6735 TELEGRAPH ROAD City or town, state or province, country, and ZIP or foreign postal code BLOOMFIELD HILLS, MI 48301 <b>F Name and address of principal officer:</b> MARGO PERNICK SAME AS C ABOVE	<b>D Employer identification number</b> 38-3323875 <b>E Telephone number</b> (248) 642-4260 <b>G Gross receipts \$</b> 16,799,154. <b>H(a) Is this a group return for subordinates?</b> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <b>H(b) Are all subordinates included?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> If "No," attach a list. (see instructions) <b>H(c) Group exemption number</b> ▶
<b>I Tax-exempt status:</b> <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		
<b>J Website:</b> WWW.THEJEWISHFUND.ORG		
<b>K Form of organization:</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
<b>L Year of formation:</b> 1996		<b>M State of legal domicile:</b> MI

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: <b>TO SUPPORT THE HEALTH CARE NEEDS OF THE JEWISH COMMUNITY AND THE BROADER DETROIT COMMUNITY. TO</b> 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) ..... <b>3</b> <span style="float:right">36</span> 4 Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <span style="float:right">34</span> 5 Total number of individuals employed in calendar year 2014 (Part V, line 2a) ..... <b>5</b> <span style="float:right">0</span> 6 Total number of volunteers (estimate if necessary) ..... <b>6</b> <span style="float:right">32</span> 7a Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <span style="float:right">11,987.</span> 7b Net unrelated business taxable income from Form 990-T, line 34 ..... <b>7b</b> <span style="float:right">10,987.</span>	
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h) ..... <span style="float:right">39,550.</span> <span style="float:right">0.</span> 9 Program service revenue (Part VIII, line 2g) ..... <span style="float:right">0.</span> <span style="float:right">0.</span> 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <span style="float:right">3,385,021.</span> <span style="float:right">1,941,047.</span> 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <span style="float:right">0.</span> <span style="float:right">0.</span> 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <span style="float:right">3,424,571.</span> <span style="float:right">1,941,047.</span>	Prior Year Current Year
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <span style="float:right">2,753,441.</span> <span style="float:right">2,993,811.</span> 14 Benefits paid to or for members (Part IX, column (A), line 4) ..... <span style="float:right">0.</span> <span style="float:right">0.</span> 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <span style="float:right">0.</span> <span style="float:right">0.</span> 16a Professional fundraising fees (Part IX, column (A), line 11e) ..... <span style="float:right">0.</span> <span style="float:right">0.</span> 16b Total fundraising expenses (Part IX, column (D), line 25) ▶ ..... <span style="float:right">0.</span> 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <span style="float:right">469,036.</span> <span style="float:right">512,278.</span> 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <span style="float:right">3,222,477.</span> <span style="float:right">3,506,089.</span> 19 Revenue less expenses. Subtract line 18 from line 12 ..... <span style="float:right">202,094.</span> <span style="float:right">-1,565,042.</span>	
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16) ..... <span style="float:right">64,875,828.</span> <span style="float:right">64,362,900.</span> 21 Total liabilities (Part X, line 26) ..... <span style="float:right">398,239.</span> <span style="float:right">542,981.</span> 22 Net assets or fund balances. Subtract line 21 from line 20 ..... <span style="float:right">64,477,589.</span> <span style="float:right">63,819,919.</span>	Beginning of Current Year End of Year

**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.

<b>Sign Here</b>	Signature of officer DOROTHY BENYAS, TREASURER Type or print name and title	Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name LYNNE M. HUISMANN Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P00053811 Firm's name ▶ PLANTE & MORAN, PLLC Firm's EIN ▶ 38-1357951 Firm's address ▶ 2601 CAMBRIDGE CT., SUITE 500 AUBURN HILLS, MI 48326 Phone no. 248-375-7100	

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 [X]

1 Briefly describe the organization's mission: THE JEWISH FUND IS ORGANIZED AND OPERATES EXCLUSIVELY FOR CHARITABLE, EDUCATIONAL, AND RELIGIOUS PURPOSES. THE FUND'S PRIMARY ACTIVITIES ARE: SUPPORTING A JEWISH HEALTH CARE MISSION IN THE GREATER DETROIT AREA AND MICHIGAN; PROMOTION OF COMMUNITY RELATIONS WITHIN THE JEWISH

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 [X] 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 [X] 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 \$ 3,037,545. including grants of \$ 2,993,811. ) (Revenue \$ ) DISTRIBUTION OF FUNDS TO QUALIFIED 501(C)(3) ORGANIZATIONS IN SUPPORT OF THE JEWISH FUND'S MISSION.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,037,545.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....		X
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
<b>8</b> 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
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
<b>10</b> 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	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> 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>b</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	
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>12a</b> 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>b</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
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</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	
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
<b>19</b> 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
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</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
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	X	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> 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	
<b>24a</b> 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>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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>b</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
<b>26</b> 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? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> 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
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</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
<b>c</b> 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
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> 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
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> 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
<b>33</b> 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
<b>34</b> 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	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</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> .....		
<b>36 Section 501(c)(3) organizations.</b> 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
<b>37</b> 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
<b>38</b> 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

Input box for Schedule O

Main table with columns for question numbers (1a-14b), Yes, and No. Includes questions about Form 1096, Form W-2G, backup withholding, Form W-3, unrelated business income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

**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
<b>1a</b>	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.		
	<b>1a</b> 36		
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	<b>1b</b> 34		
<b>2</b>	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	
<b>3</b>	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	
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	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	
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>b</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?		
<b>10b</b>			
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>12c</b>		X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	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
<b>b</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?		
<b>16b</b>			

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **MI**
- 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, address, and telephone number of the person who possesses the organization's books and records: **BECKY STASCH - 248-203-1521**  
**6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301**

**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) NORA BARRON BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(2) JAMES BELLINSON BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(3) DOROTHY BENYAS SECRETARY/TREASURER	2.00 40.00	X		X				0.	205,646.	22,632.
(4) DOUGLAS BLOOM BOARD MEMBER	0.50 10.50	X						0.	0.	0.
(5) PENNY BLUMENSTEIN BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(6) MARK DAVIDOFF BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(7) JEFFREY DAVIDSON BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(8) MICHAEL EIZELMAN BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(9) ELYSE FOLTYN BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(10) JEFFREY FORMAN BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(11) NANCY GROSFELD VICE CHAIR	0.50 1.00	X		X				0.	0.	0.
(12) DAN GUYER BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(13) RENEE HANDELSMAN BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(14) MARK HAUSER BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(15) SCOTT KAUFMAN BOARD MEMBER	0.50 40.00	X						0.	333,520.	18,302.
(16) LINDA Z. KLEIN BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(17) RONALD KLEIN BOARD MEMBER	0.50 0.50	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) ANESSA KRAMER BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(19) RICHARD KRUGEL BOARD MEMBER	0.50 0.50	X						0.	0.	0.
(20) LAWRENCE LAX BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(21) MATTHEW LESTER BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(22) LISA LIS BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(23) BEVERLY LISS BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(24) MICHAEL MADDIN BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(25) LIONEL MARGOLICK BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(26) MITCHELL MONDRY BOARD MEMBER	0.50 0.00	X						0.	0.	0.
<b>1b Sub-total</b>								0.	539,166.	40,934.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	157,283.	21,118.
<b>d Total (add lines 1b and 1c)</b>								0.	696,449.	62,052.

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 **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
JEWISH FEDERATION OF METROPOLITAN DETROIT, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI	ADMINISTRATIVE SUPPORT	250,000.

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 **1**

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) ROBERT NAFTALY BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(28) JOSHUA OPPERER BOARD MEMBER	0.50 1.00	X						0.	0.	0.
(29) GREGG ORLEY BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(30) GLENDA PRICE BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(31) TODD SACHSE BOARD MEMBER	0.50 10.50	X						0.	0.	0.
(32) KAREN SOSNICK SCHOENBERG CHAIR	0.50 1.00	X		X				0.	0.	0.
(33) ALEXIS SCHOSTAK BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(34) MICHAEL TYSON BOARD MEMBER	0.50 0.00	X						0.	0.	0.
(35) BENJAMIN ROSENTHAL BOARD MEMBER	0.50 10.50	X						0.	0.	0.
(36) LAWRENCE WOLFE BOARD MEMBER	0.50 10.50	X						0.	0.	0.
(37) MARGO PERNICK EXECUTIVE DIRECTOR	36.00 0.00			X				0.	157,283.	21,118.
Total to Part VII, Section A, line 1c									157,283.	21,118.

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....						
	<b>h Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>	<b>2 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....						
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		1,283,673.		11,987.	1,271,686.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		15,515,481.					
		<b>b</b> Less: cost or other basis and sales expenses .....					
		14,858,107.					
	<b>c</b> Gain or (loss) .....	657,374.					
	<b>d</b> Net gain or (loss) .....			657,374.		657,374.	
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>						
	<b>b</b> Less: direct expenses .....	<b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities .....						
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11 a</b> _____							
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions. ....			1,941,047.	0.	11,987.	1,929,060.	

**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

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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,993,811.	2,993,811.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees				
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages				
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits				
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	13,000.		13,000.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	112,561.		112,561.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	288,547.		288,547.	
<b>12</b> Advertising and promotion	278.		278.	
<b>13</b> Office expenses	1,257.		1,257.	
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	40,347.		40,347.	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	1,283.		1,283.	
<b>23</b> Insurance	3,735.		3,735.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> PROGRAM EXPENSES	43,734.	43,734.		
<b>b</b> DUES	5,752.		5,752.	
<b>c</b> MISCELLANEOUS	1,784.		1,784.	
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	3,506,089.	3,037,545.	468,544.	0.
<b>26</b> 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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	1,060,258.	<b>2</b>	534,434.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	19,775.	<b>4</b>	34,176.
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 7,700.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 7,700.	1,283.	<b>10c</b> 0.
	<b>11</b> Investments - publicly traded securities .....	34,299,145.	<b>11</b>	35,877,830.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	29,495,367.	<b>12</b>	27,916,460.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	64,875,828.	<b>16</b>	64,362,900.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	25,743.	<b>17</b>	41,351.
	<b>18</b> Grants payable .....	372,496.	<b>18</b>	501,630.
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	398,239.	<b>26</b>	542,981.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	56,085,264.	<b>27</b>	55,228,408.
	<b>28</b> Temporarily restricted net assets .....	6,164,501.	<b>28</b>	6,363,687.
	<b>29</b> Permanently restricted net assets .....	2,227,824.	<b>29</b>	2,227,824.
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
	<b>33</b> Total net assets or fund balances .....	64,477,589.	<b>33</b>	63,819,919.
	<b>34</b> Total liabilities and net assets/fund balances .....	64,875,828.	<b>34</b>	64,362,900.

**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	1,941,047.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,506,089.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,565,042.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	64,477,589.
5	Net unrealized gains (losses) on investments	5	766,916.
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	140,456.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	63,819,919.

**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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2014)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization **THE JEWISH FUND** Employer identification number **38-3323875**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations ..... 1
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
JEWISH FEDERATION OF METROPOLITAN DET	38-1359214	7	X		633,500.	0.
<b>Total</b>					633,500.	0.

**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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on ...						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2013 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2013.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2014.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2013.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**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**

<b>15</b> Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2013 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2013 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2014.** 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 - 2013.** 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 Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	X	
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		X
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		X
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		X
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		X
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		X
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		X
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		X
<b>b</b> Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>c</b> Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		X
<b>10a</b> Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		X
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		X
<b>b</b> A family member of a person described in (a) above?		X
<b>c</b> A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .		X

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	X	

**Section D. Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.		

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2014 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
<b>1</b> Distributable amount for 2014 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2014:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b>			
<b>e</b> From 2013			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2014 distributable amount			
<b>i</b> Carryover from 2009 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2014 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2014 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
<b>6</b> Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
<b>7 Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> Excess from 2013			
<b>e</b> Excess from 2014			

Schedule A (Form 990 or 990-EZ) 2014

**Part VI** **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).

**PART IV, SECTION A, LINE 1:**

JEWISH FEDERATION OF METROPOLITAN DETROIT IS IDENTIFIED AS THE SUPPORTED ORGANIZATION IN THE JEWISH FUND'S GOVERNING DOCUMENTS AND THE OTHER ORGANIZATIONS RECEIVING SUPPORT ARE ALL DESIGNATED BY CLASS, AND ARE 501(C)(3) ORGANIZATIONS. THE JEWISH FUND PROVIDES FINANCIAL SUPPORT TO ORGANIZATIONS WHICH CARRY OUT THE MISSION OF JEWISH FEDERATION OF METROPOLITAN DETROIT.

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization **THE JEWISH FUND** Employer identification number **38-3323875**

**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 value of contributions to (during year) .....		
3 Aggregate value of 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.

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- 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
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_
- Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ \_\_\_\_\_
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_
- 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)? .....
- 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.

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

(i) Revenue included in Form 990, Part VIII, line 1 .....	▶ \$ _____
(ii) Assets included in Form 990, Part X .....	▶ \$ _____
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 

a Revenue included 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, for escrow or custodial account liability?  Yes  No

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

**Part V Endowment Funds.** Complete if the organization answered "Yes" 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	64,477,589.	61,879,908.	56,157,638.	61,393,454.	54,774,965.
b Contributions		39,550.			
c Net investment earnings, gains, and losses	2,735,860.	5,640,662.	8,891,216.	-2,625,206.	9,198,850.
d Grants or scholarships	2,993,811.	2,751,441.	2,908,563.	2,321,457.	2,295,390.
e Other expenditures for facilities and programs	43,734.				
f Administrative expenses	355,985.	331,090.	260,383.	289,153.	284,971.
g End of year balance	63,819,919.	64,477,589.	61,879,908.	56,157,638.	61,393,454.

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

- a Board designated or quasi-endowment  86.50 %
- b Permanent endowment  3.50 %
- c Temporarily restricted endowment  10.00 %

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				
d Equipment		7,700.	7,700.	0.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				0.

**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) ALTERNATIVE INVESTMENTS	26,450,727.	END-OF-YEAR MARKET VALUE
(B) LIQUID LIMITED		
(C) PARTNERSHIPS	1,465,733.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	27,916,460.	

**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)		
<b>Total.</b> (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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" 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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	2,735,860.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	766,916.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	140,456.
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	907,372.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	1,828,488.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	112,559.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	112,559.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	1,941,047.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	3,393,530.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	3,393,530.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	112,559.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	112,559.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	3,506,089.

**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 V, LINE 4:**

ALL ENDOWMENT FUNDS ARE USED TO SUPPORT THE MISSION OF THE ORGANIZATION.

**PART X, LINE 2:**

THE FUND IS A MICHIGAN NONPROFIT CORPORATION UNDER SECTION 509(A)(3) OF THE INTERNAL REVENUE CODE THAT HAS BEEN GRANTED AN EXEMPTION FROM THE PAYMENT OF INCOME TAXES UNDER SECTION 501(C)(3) AND HAS BEEN DETERMINED TO BE OTHER THAN A PRIVATE FOUNDATION. THE FUND'S MANAGEMENT BELIEVES THAT THE FUND CONTINUES TO OPERATE IN A MANNER THAT PRESERVES ITS TAX-EXEMPT STATUS.

ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

**Part XIII** Supplemental Information (continued)

REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE FUND AND RECOGNIZE A TAX LIABILITY IF THE FUND HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY THE IRS OR OTHER APPLICABLE TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE FUND AND HAS CONCLUDED THAT AS OF MAY 31, 2015 AND 2014, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE FINANCIAL STATEMENTS. THE FUND IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS; HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. MANAGEMENT BELIEVES IT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR FISCAL YEARS PRIOR TO 2012.

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**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.

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

OMB No. 1545-0047

**2014**

Open to Public Inspection

Name of the organization <b>THE JEWISH FUND</b>	Employer identification number <b>38-3323875</b>
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**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
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		19,025,516.
EUROPE (INCLUDING ICELAND AND GREENLAND)	0	0	INVESTMENTS		3,284,329.
<b>3 a</b> Sub-total .....	0	0			22,309,845.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	0	0			22,309,845.

**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)

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 ..... ▶ \_\_\_\_\_

3 Enter total number of other organizations or entities ..... ▶ \_\_\_\_\_

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

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

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; do not file with Form 990)* .....  Yes  No
  
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
  
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
  
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)* .....  Yes  No

**Part V Supplemental Information**

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

Multiple horizontal lines for supplemental information.

**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.

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

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization **THE JEWISH FUND** Employer identification number **38-3323875**

**Part I General Information on Grants and Assistance**

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

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" 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
AFFIRMATIONS LESBIAN GAY COMMUNITY CENTER, INC - 290 W. NINE MILE ROAD - FERNDALE, MI 48220	38-2882823	501(C)(3)	53,100.	0.			LGBT CULTURAL COMPETENCY TRAININGS FOR HEALTHCARE PROFESSIONALS
CHILDREN'S HOSPITAL OF MICHIGAN FOUNDATION - 3901 BEAUBIEN - DETROIT, MI 48201	32-0087353	501(C)(3)	39,995.	0.			HAMTRAMCK SCHOOL-BASED HEALTH CENTER
COMMUNITY FOUNDATION FOR SOUTHEAST MICHIGAN - 333 WEST FORT STREET, SUITE 2010 - DETROIT, MI 48226	38-2530980	501(C)(3)	75,000.	0.			DETROIT HEAD START EARLY CHILDHOOD INNOVATION FUND
DETROIT CENTRAL CITY COMMUNITY MENTAL HEALTH INC - 10 PETERBORO - DETROIT, MI 48201	38-1986574	501(C)(3)	60,000.	0.			DETROIT CENTRAL CITY HEALTH CENTER
DETROIT WAYNE COUNTY HEALTH AUTHORITY - 3031 WEST GRAND BOULEVARD, SUITE 545 - DETROIT, MI 48202	81-0665571	501(C)(3)	378,173.	0.			NURSE-FAMILY PARTNERSHIP
JFMD 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	13-1624240	501(C)(3)	25,000.	0.			FLOOD RELIEF

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **33.**

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) (2014)

SEE PART IV FOR COLUMN (H) DESCRIPTIONS



**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
HEBREW MEMORIAL 26640 GREENFIELD ROAD OAK PARK, MI 48237	13-1624240	501(C)(3)	58,630.	0.			WAYNE COUNTY BURIALS
JFNA 25 BROADWAY, 17TH FLOOR NEW YORK, NY 10004	13-1624240	501(C)(3)	5,000.	0.			NEPAL RELIEF
FERNICARE FREE CLINIC INC 459 EAST NINE MILE ROAD FERNDAL, MI 48220	32-0246843	501(C)(3)	7,000.	0.			FERNICARE FREE CLINIC
FRESH AIR SOCIETY 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	38-1360545	501(C)(3)	65,000.	0.			TAMARACK CAMPS CLINIC ENHANCEMENT
FRESH AIR SOCIETY 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	38-1360545	501(C)(3)	48,125.	0.			JEWISH COMMUNITY NURSE
FRIENDSHIP CIRCLE 6892 W MAPLE ROAD WEST BLOOMFIELD, MI 48322	38-3613944	501(C)(3)	40,000.	0.			OAK PARK SATELLITE
HENRY FORD HEALTH SYSTEM ONE FORD PLACE, STE. 5A DETROIT, MI 48202	38-1357020	501(C)(3)	50,000.	0.			WIN NETWORK: DETROIT, CO-CAPTAIN'S CLUB
HILLEL OF METRO DETROIT 667 STUDENT ENTER - WSU DETROIT, MI 48202	52-1758804	501(C)(3)	35,500.	0.			JEWISH IN THE D
ISAAC AGREE DOWNTOWN SYNAGOGUE (IADS) - 1457 GRISWOLD STREET - DETROIT, MI 48226	38-2937738	501(C)(3)	88,000.	0.			PROGRAM DIRECTOR

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
JARC 30301 NORTHWESTERN HIGHWAY, SUITE 1 FARMINGTON HILLS, MI 48334	23-7044561	501(C)(3)	45,000.	0.			CHANGING NEEDS-CHANGING LIVES
JEWISH COMMUNITY CENTER OF METROPOLITAN DETROIT - 6735 TELEGRAPH ROAD - BLOOMFIELD HILLS, MI 48301	38-1359214	501(C)(3)	157,500.	0.			SENIOR LEADERSHIP TRANSITION COSTS AND MARKETING CAPACITY BUILDING
JEWISH FAMILY SERVICE OF METROPOLITAN DETROIT - 6555 W. MAPLE RD. - WEST BLOOMFIELD, MI 48322	38-0691329	501(C)(3)	127,100.	0.			AGING IN PLACE STAGE 1: ASSISTIVE TECHNOLOGY
JEWISH FAMILY SERVICE OF METROPOLITAN DETROIT - 6555 W. MAPLE RD. - WEST BLOOMFIELD, MI 48322	38-0691329	501(C)(3)	75,982.	0.			COMMUNITY CARE (CRISIS AWARENESS AND RESPONSE ENDEAVOR)
JEWISH FAMILY SERVICE OF METROPOLITAN DETROIT - 6555 W. MAPLE RD. - WEST BLOOMFIELD, MI 48322	38-0691329	501(C)(3)	165,824.	0.			FLOOD RELIEF
JEWISH FAMILY SERVICE OF METROPOLITAN DETROIT - 6555 W. MAPLE RD. - WEST BLOOMFIELD, MI 48322	38-0691329	501(C)(3)	50,000.	0.			HEALTH CARE NAVIGATION
JEWISH FAMILY SERVICE OF METROPOLITAN DETROIT - 6555 W. MAPLE RD. - WEST BLOOMFIELD, MI 48322	38-0691329	501(C)(3)	54,200.	0.			PAVING THE WAY
JEWISH FEDERATION OF METROPOLITAN DETROIT - 6735 TELEGRAPH ROAD - BLOOMFIELD HILLS, MI 48301	38-1359214	501(C)(3)	500,000.	0.			FOUNDATION FOR OUR JEWISH ELDERLY
JEWISH FEDERATION OF METROPOLITAN DETROIT - 6735 TELEGRAPH ROAD - BLOOMFIELD HILLS, MI 48301	38-1359214	501(C)(3)	75,000.	0.			CENTENNIAL FUND PARTNERSHIP

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 METROPOLITAN DETROIT - 6735 TELEGRAPH ROAD - BLOOMFIELD HILLS, MI 48301	38-1359214	501(C)(3)	33,500.	0.			SPECIALIZED ENHANCED LEARNING COLLABORATION (SELC)
JEWISH HOSPICE & CHAPLAINCY NETWORK - 6555 W. MAPLE ROAD - WEST BLOOMFIELD, MI 48322	38-3429268	501(C)(3)	50,000.	0.			NEXT: CREATING COMPASSIONATE CAREGIVING THAT LASTS... FOR OUR COMMUNITY
JEWISH SENIOR LIFE 15000 W. TEN MILE ROAD OAK PARK, MI 48237	38-1873419	501(C)(3)	44,700.	0.			THE VILLAGE
JEWISH VOCATIONAL SERVICE AND COMMUNITY WORKSHOP - 29699 SOUTHFIELD RD. - SOUTHFIELD, MI 48076	38-1358013	501(C)(3)	58,988.	0.			CONNECTING WITH OPTIONS AND JOB OPPORTUNITIES (COJO)
JEWISH VOCATIONAL SERVICE AND COMMUNITY WORKSHOP - 29699 SOUTHFIELD RD. - SOUTHFIELD, MI 48076	38-1358013	501(C)(3)	33,582.	0.			MEMORY CLUB EXPANSION PROJECT
KADIMA JEWISH SUPPORT SERVICES FOR ADULTS WITH MENTAL ILLNESS - 15999 W. TWELVE MILE ROAD - SOUTHFIELD, MI 48076	38-2630596	501(C)(3)	60,000.	0.			READY TO LAUNCH -- YOUNG ADULTS DIAGNOSED WITH CO-OCCURRING MENTAL ILLNESS AND SUBSTANCE
MARINERS INN 445 LEDYARD STREET DETROIT, MI 48201	38-2136488	501(C)(3)	44,800.	0.			RESIDENTIAL YOUTH PREVENTION PROGRAM (RYPP)
MICHIGAN ROUNDTABLE FOR DIVERSITY AND INCLUSION - 525 NEW CENTER ONE & 3031 W. GRAND BLVD. - DETROIT, MI 48202	20-3122770	501(C)(3)	8,000.	0.			WE DON'T WANT THEM: RACE & HOUSING IN METRO DETROIT - THE JEWISH EXPERIENCE
NATIONAL COUNCIL OF JEWISH WOMEN, GREATER DETROIT SECTION - 26400 LAHSER RD., STE 306 - SOUTHFIELD, MI 48033	38-1358385	501(C)(3)	4,800.	0.			SAFE PLACE

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
NATIONAL COUNCIL OF THE UNITED STATES SOCIETY OF ST VINCENT DEPAUL - 3000 GRATIOT AVE. - DETROIT, MI 48207	38-1359592	501(C)(3)	30,000.	0.			ST. VINCENT DE PAUL DENTAL CLINIC
PROJECT HEALTHY COMMUNITY 401 N. MAIN ST ROYAL OAK, MI 48067	46-2392799	501(C)(3)	20,000.	0.			BUILDING OUR CAPACITY
RUTH ELLIS CENTER INC 77 VICTOR STREET HIGHLAND PARK, MI 48203	38-3501697	501(C)(3)	32,500.	0.			RUTH ELLIS COMMUNITY HEALTH CENTER - HEALTH CARE NAVIGATION SERVICES
ISAAC AGREE DOWNTOWN SYNAGOGUE (IADS) - 1457 GRISWOLD STREET - DETROIT, MI 48226	38-2937738	501(C)(3)	25,000.	0.			TO SUPPORT EXPANSION OF OPERATIONS AND PROGRAMMING TO SERVE THE JEWISH POPULATION IN
SOUTHEAST MICHIGAN HEALTH ASSOCIATION - 3011 W. GRAND BOULEVARD - DETROIT, MI 48202	38-1671500	501(C)(3)	70,000.	0.			HEALTHY HOMES PLUS
ST. JOSEPH MERCY OAKLAND 44405 WOODWARD AVENUE PONTIAC, MI 48341	38-2113393	501(C)(3)	30,000.	0.			MERCY DENTAL CENTER
STARFISH FAMILY SERVICES 30000 HIVELEY INKSTER, MI 48141	38-2230416	501(C)(3)	25,000.	0.			BABY POWER
WAYNE CHILDREN'S HEALTHCARE ACCESS PROGRAM - 17567 HUBBELL - DETROIT, MI 48235	20-0156511	501(C)(3)	50,000.	0.			PROVIDING ASTHMA EDUCATION TO LOW-INCOME DETROIT SPANISH SPEAKING PARENTS AND THEIR
WILLIAM BEAUMONT HOSPITAL 3711 WEST THIRTEEN MILE ROAD ROYAL OAK, MI 48073	38-1459362	501(C)(3)	43,812.	0.			BRIGHTMOOR HEALTH OUTREACH COLLABORATIVE

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
WORLD MEDICAL RELIEF 11745 ROSA PARKS BOULEVARD DETROIT, MI 48206	38-1575570	501(C)(3)	50,000.	0.			AFFORDABLE PRESCRIPTIONS PROGRAM

**Part III** **Grants and Other Assistance to Domestic Individuals.** 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:

THE JEWISH FUND MONITORS ITS GRANT RECIPIENTS THROUGH SEVERAL ACTIVITIES. THESE INCLUDE WRITTEN PROGRESS REPORTS, INCLUDING SEMI-ANNUAL FINANCIAL STATEMENTS, PERSONAL COMMUNICATIONS, SITE VISITS WITH GRANTEEES, AND FINAL WRITTEN REPORTS.

PART II, LINE 1, COLUMN (H):

(H) PURPOSE OF GRANT OR ASSISTANCE: READY TO LAUNCH -- YOUNG ADULTS DIAGNOSED WITH CO-OCCURRING MENTAL ILLNESS AND SUBSTANCE ABUSE

**Part IV** Supplemental Information

(H) PURPOSE OF GRANT OR ASSISTANCE: TO SUPPORT EXPANSION OF OPERATIONS AND PROGRAMMING TO SERVE THE JEWISH POPULATION IN DETROIT.

(H) PURPOSE OF GRANT OR ASSISTANCE: PROVIDING ASTHMA EDUCATION TO LOW-INCOME DETROIT SPANISH SPEAKING PARENTS AND THEIR CHILDREN WITH ASTHMA, AGES 2-7 OR "RESPIRACION DE LOS NINOS SANA!"

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2014**

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

**THE JEWISH FUND**

Employer identification number

**38-3323875**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed 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"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <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 .....

**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? .....

**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 type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input 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? .....
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? .....
- c** Participate in, or receive payment from, an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) 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? .....
- b** Any related organization? .....
- 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? .....
- b** Any related organization? .....
- 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 .....

**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 .....

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2014



**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 in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DOROTHY BENYAS SECRETARY/TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	201,401.	2,500.	1,745.	3,824.	18,808.	228,278.	0.
(2) SCOTT KAUFMAN BOARD MEMBER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	325,390.	7,500.	630.	6,243.	12,059.	351,822.	0.
(3) MARGO PERNICK EXECUTIVE DIRECTOR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	155,989.	0.	1,294.	2,925.	18,193.	178,401.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**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.

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

OMB No. 1545-0047

**2014**

Open to Public  
Inspection

Name of the organization

THE JEWISH FUND

Employer identification number

38-3323875

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

FURTHER POSITIVE RELATIONS BETWEEN THE JEWISH COMMUNITY AND THE CITY OF  
DETROIT.

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

COMMUNITY AND WITH THE GENERAL COMMUNITY; AND TO SUPPORT THE WELFARE OF  
AMERICAN SOCIETY AND TO THE BETTERMENT OF THE HUMAN CONDITION GENERALLY  
BY FOSTERING A STRONG, CONFIDENT, AND DEMOCRATIC COMMUNITY.

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

THE FOLLOWING BOARD MEMBERS HAVE BUSINESS RELATIONSHIPS:

MICHAEL MADDIN AND MARK HAUSER

FORM 990, PART VI, SECTION A, LINE 3:

THE ORGANIZATION DELEGATED MANAGEMENT DUTIES TO JEWISH FEDERATION OF  
METROPOLITAN DETROIT.

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

THE PRESIDENT OF JEWISH FEDERATION OF METROPOLITAN DETROIT, THE CHAIRPERSON  
OF JEWISH FEDERATION OF METROPOLITAN DETROIT, THE CHIEF EXECUTIVE OFFICER  
OF JEWISH FEDERATION OF METROPOLITAN DETROIT, AND THE PRESIDENT OF UNITED  
JEWISH FOUNDATION ARE FOUR OF THE DIRECTORS AUTOMATICALLY APPOINTED.

JEWISH FEDERATION OF METROPOLITAN DETROIT IS ENTITLED TO DESIGNATE THREE  
DIRECTORS AND UNITED JEWISH FOUNDATION IS ENTITLED TO DESIGNATE ONE

DIRECTOR. ONE DIRECTOR WILL BE AN EX OFFICIO VOTING MEMBER OF THE BOARD

RECOMMENDED FROM JEWISH FEDERATION OF METROPOLITAN DETROIT'S YOUNG ADULT

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

Schedule O (Form 990 or 990-EZ) (2014)

432211  
08-27-14

Name of the organization THE JEWISH FUND	Employer identification number 38-3323875
---	--

DIVISION.

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

THE AUDIT COMMITTEE HAS THE AUTHORITY TO APPROVE THE FORM 990 ON BEHALF OF THE BOARD OF DIRECTORS. THE FORM 990 IS REVIEWED INTERNALLY BY THE FINANCE DIRECTOR AND CHIEF FINANCIAL OFFICER. THE DRAFT IS THEN REVIEWED AND APPROVED BY THE AUDIT COMMITTEE. FOLLOWING AUDIT COMMITTEE APPROVAL, THE FORM 990 IS MADE AVAILABLE TO THE BOARD OF THE JEWISH FUND PRIOR TO IT BEING FILED.

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

ON AN ANNUAL BASIS, BOARD MEMBERS AND STAFF OF THE JEWISH FUND DISCLOSE IN WRITING ANY POTENTIAL CONFLICTS OF INTEREST. THIS DOCUMENTATION IS MAINTAINED ON FILE. AT THE TIME OF VOTING ON GRANT APPROVALS, BOARD MEMBERS ARE ASKED TO CITE CONFLICTS OF INTEREST, IF ANY EXIST, AND ABSTAIN FROM INDIVIDUAL VOTES. THIS PROCESS IS RECORDED IN THE BOARD MEETING MINUTES.

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

THE CHAIR OF THE GRANTS COMMITTEE AND THE CHAIRMAN OF THE BOARD, ALONG WITH OTHER MEMBERS OF THE BOARD OF DIRECTORS EVALUATE THE EXECUTIVE DIRECTOR ON PERFORMANCE AND COMPENSATION. THEY CONSIDER COMPARABLE SALARY DATA FROM OTHER NON-PROFIT ORGANIZATIONS, AS WELL AS THE JEWISH FEDERATION BENCHMARKING STUDY. THE PROCESS WAS LAST UNDERTAKEN IN 2015.

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

ORGANIZATIONAL DOCUMENTS, FINANCIAL STATEMENTS, AND CONFLICT OF INTEREST POLICIES ARE AVAILABLE UPON REQUEST.

Name of the organization <b>THE JEWISH FUND</b>	Employer identification number <b>38-3323875</b>
--	---

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

PRIOR YEAR GRANT RECOVERIES	140,456.
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FORM 990, PART XII, LINE 2C:

THE JEWISH FUND HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR  
OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTING FIRM.  
THIS PROCESS HAS NOT CHANGED DURING THE YEAR.

**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.**

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

OMB No. 1545-0047

**2014**

**Open to Public  
Inspection**

Name of the organization **THE JEWISH FUND** Employer identification number **38-3323875**

**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

**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
JEWISH FEDERATION OF METROPOLITAN DETROIT - 38-1359214, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	MEET THE NEEDS OF JEWISH FAMILIES & INDIVIDUALS IN METRO DETROIT & ISRAEL	MICHIGAN	501(C)(3)	7	NA		X
UNITED JEWISH FOUNDATION - 38-1360585 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	FUNDRAISING AND SOCIAL SERVICE	MICHIGAN	501(C)(3)	7	NA		X
APPLEBAUM FAMILY SUPPORT FOUNDATION - 38-2870708, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MADELEINE H. AND MANDELL L. BERMAN FAMILY SUPPORT FOUNDATION - 38-2582289, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

Schedule R (Form 990) 2014

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
BELLE & ISIDOR EISENBERG FAMILY SUPPORT FOUNDATION - 30-0232172, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAX M. AND MARJORIE S. FISHER SUPPORT FOUNDATION - 38-2490338, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PHILLIP W. FISHER SUPPORT FOUNDATION - 38-2550053, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
STANLEY & JUDITH FRANKEL SUPPORT FOUNDATION - 38-2582297, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SAMUEL FRANKEL AND JEAN FRANKEL SUPPORT FOUNDATION - 38-2582299, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
GERSHENSON FAMILY SUPPORT FOUNDATION - 38-3423715, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRWIN AND BETHEA GREEN SUPPORT FOUNDATION - 38-2490337, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
RITA C. & JOHN HADDOW FAMILY SUPPORT FOUNDATION - 38-2824409, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JOHN & ROSE HERMAN SUPPORT FOUNDATION - 38-3216504, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERMELIN FAMILY SUPPORT FOUNDATION - 38-2574834, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NANCY L. AND JOSEPH M. JACOBSON FAMILY SUPPORT FOUNDATION - 30-0232149, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAXWELL AND MARJORIE JOSPEY SUPPORT FOUNDATION - 30-0232176, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
JUDAIC STUDIES SUPPORT FOUNDATION - 38-2805017, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
KATZMAN FAMILY SUPPORT FOUNDATION - 30-0021246, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERBERT W. KAUFMAN FAMILY SUPPORT FOUNDATION - 38-3212494, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
DOUG & KAISA LEVINE FAMILY SUPPORT FOUNDATION - 38-3548910, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMA JEAN AND EDWARD M. MEER SUPPORT FOUNDATION - 38-3423714, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMAN A. & SUSAN L. PAPPAS FAMILY SUPPORT FOUNDATION - 38-2582300, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PROFESSIONAL LEADERS PROJECT SUPPORT FOUNDATION - 20-1431220, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PRENTIS FAMILY SUPPORT FOUNDATION - 38-2805115, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE JACK A. & AVIVA ROBINSON FAMILY SUPPORT FOUNDATION - 38-2993215, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ROSE FAMILY SUPPORT FOUNDATION - 30-0021241 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRVING A. RUBIN FAMILY SUPPORT FOUNDATION - 38-3316506, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SHELDON SANDWEISS FAMILY SUPPORT FOUNDATION - 38-3548909, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	



**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
SCHOSTAK FAMILY SUPPORT FOUNDATION - 38-3212496, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MERTON J. & BEVERLY SEGAL SUPPORT FOUNDATION - 38-2993223, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SHAEVSKY FAMILY SUPPORT FOUNDATION - 38-3423716, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JOEL H. & LORRAINE SHAPIRO FAMILY FOUNDATION - 38-2870707, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JANE F. AND D. LAWRENCE SHERMAN FAMILY SUPPORT FOUNDATION - 30-0232175, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE SHIFFMAN FAMILY SUPPORT FOUNDATION - 38-2824407, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE SUPPORTING OPPORTUNITY - 30-0232178 6736 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
TAUBER FAMILY SUPPORT FOUNDATION - 38-2581585, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ARLENE & STEVEN I. VICTOR SUPPORT FOUNDATION - 38-3548911, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
STANLEY & MARGARET WINKELMAN SUPPORT FOUNDATION - 38-6064584, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
WOODRUN FOUNDATION - 38-3316513 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
WILLIAM A. & SHIRLEY P. YOLLES SUPPORT FOUNDATION - 38-2993219, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

**Part II** Continuation of Identification of Related Tax-Exempt Organizations

(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 organization?	
						Yes	No
ZLOTOFF FAMILY SUPPORT FOUNDATION - 38-3316509, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ZUCKERMAN FAMILY SUPPORT FOUNDATION - 30-0021251, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
COVILLE-TRIST FAMILY FOUNDATION - 38-2548695, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
DAVID AND MARION HANDLEMAN SUPPORT FOUNDATION - 30-0232151, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HUGHES L. & SHEILA M. POTIKER SUPPORT FOUNDATION - 38-2805116, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
RUBIN SHAYE FOUNDATION - 38-6091304 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
LEON & JOSEPHINE WINKELMAN FOUNDATION - 38-6057189, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 40 - 61-1562407, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 41 - 61-1562406, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 42 - 30-0482325, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 43 - 30-0482324, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
GERALD ORAM SUPPORT FOUNDATION - 61-1562412 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

**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.

	Yes	No
<b>1</b> 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?		
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....	X	
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> 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)			
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII Supplemental Information**

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

Multiple horizontal lines for supplemental information.

Form **990-T**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0687

For calendar year 2014 or other tax year beginning JUN 1, 2014, and ending MAY 31, 2015

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 990-T and its instructions is available at [www.irs.gov/form990t](http://www.irs.gov/form990t).  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

<p><b>A</b> <input type="checkbox"/> Check box if address changed</p> <p><b>B</b> Exempt under section  <input checked="" type="checkbox"/> 501(c)(3) )  <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)  <input type="checkbox"/> 408A <input type="checkbox"/> 530(a)  <input type="checkbox"/> 529(a)</p>	<p>Print or Type</p>	<p>Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)  <b>THE JEWISH FUND</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.  <b>6735 TELEGRAPH ROAD</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code  <b>BLOOMFIELD HILLS, MI 48301</b></p>	<p><b>D</b> Employer identification number (Employees' trust, see instructions.)  <b>38-3323875</b></p> <p><b>E</b> Unrelated business activity codes (See instructions.)  <b>900099</b></p>
--	------------------------------	--	--

<p><b>C</b> Book value of all assets at end of year  <b>64,362,901.</b></p>	<p><b>F</b> Group exemption number (See instructions.)</p>	<p><b>G</b> Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust</p>
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**H** Describe the organization's primary unrelated business activity. ▶ **PARTNERSHIP INVESTMENTS**

**I** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? .....  Yes  No  
 If "Yes," enter the name and identifying number of the parent corporation. ▶

**J** The books are in care of ▶ **BECKY STASCH** Telephone number ▶ **248-203-1521**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
<b>1a</b> Gross receipts or sales			
<b>b</b> Less returns and allowances			
<b>c</b> Balance	<b>1c</b>		
<b>2</b> Cost of goods sold (Schedule A, line 7)	<b>2</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c	<b>3</b>		
<b>4a</b> Capital gain net income (attach Schedule D)	<b>4a</b> 14,705.		14,705.
<b>b</b> Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	<b>4b</b>		
<b>c</b> Capital loss deduction for trusts	<b>4c</b>		
<b>5</b> Income (loss) from partnerships and S corporations (attach statement)	<b>5</b> -2,718.	<b>STMT 1</b>	-2,718.
<b>6</b> Rent income (Schedule C)	<b>6</b>		
<b>7</b> Unrelated debt-financed income (Schedule E)	<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...	<b>8</b>		
<b>9</b> Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	<b>9</b>		
<b>10</b> Exploited exempt activity income (Schedule I)	<b>10</b>		
<b>11</b> Advertising income (Schedule J)	<b>11</b>		
<b>12</b> Other income (See instructions; attach schedule)	<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12	<b>13</b> 11,987.		11,987.

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
 (Except for contributions, deductions must be directly connected with the unrelated business income.)

<b>14</b> Compensation of officers, directors, and trustees (Schedule K)	<b>14</b>	
<b>15</b> Salaries and wages	<b>15</b>	
<b>16</b> Repairs and maintenance	<b>16</b>	
<b>17</b> Bad debts	<b>17</b>	
<b>18</b> Interest (attach schedule)	<b>18</b>	
<b>19</b> Taxes and licenses	<b>19</b>	
<b>20</b> Charitable contributions (See instructions for limitation rules)	<b>20</b>	
<b>21</b> Depreciation (attach Form 4562)	<b>21</b>	
<b>22</b> Less depreciation claimed on Schedule A and elsewhere on return	<b>22a</b>	<b>22b</b>
<b>23</b> Depletion	<b>23</b>	
<b>24</b> Contributions to deferred compensation plans	<b>24</b>	
<b>25</b> Employee benefit programs	<b>25</b>	
<b>26</b> Excess exempt expenses (Schedule I)	<b>26</b>	
<b>27</b> Excess readership costs (Schedule J)	<b>27</b>	
<b>28</b> Other deductions (attach schedule)	<b>28</b>	
<b>29 Total deductions.</b> Add lines 14 through 28	<b>29</b>	0.
<b>30</b> Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	<b>30</b>	11,987.
<b>31</b> Net operating loss deduction (limited to the amount on line 30)	<b>31</b>	
<b>32</b> Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	<b>32</b>	11,987.
<b>33</b> Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	<b>33</b>	1,000.
<b>34 Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	<b>34</b>	10,987.

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:			
<b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):	(1) \$ _____ (2) \$ _____ (3) \$ _____		
<b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750)	\$ _____		
(2) Additional 3% tax (not more than \$100,000)	\$ _____		
<b>c</b> Income tax on the amount on line 34		<b>35c</b>	1,648.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from:			
<input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)		<b>36</b>	
<b>37 Proxy tax.</b> See instructions		<b>37</b>	
<b>38 Alternative minimum tax</b>		<b>38</b>	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies		<b>39</b>	1,648.

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>40a</b>		
<b>b</b> Other credits (see instructions)	<b>40b</b>		
<b>c</b> General business credit. Attach Form 3800	<b>40c</b>		
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>40d</b>		
<b>e Total credits.</b> Add lines 40a through 40d		<b>40e</b>	
<b>41</b> Subtract line 40e from line 39		<b>41</b>	1,648.
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		<b>42</b>	
<b>43 Total tax.</b> Add lines 41 and 42		<b>43</b>	1,648.
<b>44a</b> Payments: A 2013 overpayment credited to 2014	<b>44a</b>	1,371.	
<b>b</b> 2014 estimated tax payments	<b>44b</b>		
<b>c</b> Tax deposited with Form 8868	<b>44c</b>		
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	<b>44d</b>		
<b>e</b> Backup withholding (see instructions)	<b>44e</b>		
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	<b>44f</b>		
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	<b>44g</b>		
<b>45 Total payments.</b> Add lines 44a through 44g		<b>45</b>	1,371.
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>46</b>	
<b>47 Tax due.</b> If line 45 is less than the total of lines 43 and 46, enter amount owed		<b>47</b>	277.
<b>48 Overpayment.</b> If line 45 is larger than the total of lines 43 and 46, enter amount overpaid		<b>48</b>	
<b>49</b> Enter the amount of line 48 you want: <b>Credited to 2015 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>		<b>49</b>	

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2014 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here <b>SEE STATEMENT 2</b>	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year \$		

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation **N/A**

<b>1</b> Inventory at beginning of year	<b>1</b>		<b>6</b> Inventory at end of year	<b>6</b>	
<b>2</b> Purchases	<b>2</b>		<b>7 Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2	<b>7</b>	
<b>3</b> Cost of labor	<b>3</b>		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs (att. schedule)	<b>4a</b>				
<b>b</b> Other costs (attach schedule)	<b>4b</b>				
<b>5 Total.</b> Add lines 1 through 4b	<b>5</b>				

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **TREASURER**

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

**Paid Preparer Use Only**

Print/Type preparer's name: **LYNNE M. HUISMANN** Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check  if self-employed PTIN: **P00053811**

Firm's name: **PLANTE & MORAN, PLLC** Firm's EIN: **38-1357951**

Firm's address: **2601 CAMBRIDGE CT., SUITE 500 AUBURN HILLS, MI 48326** Phone no.: **248-375-7100**



**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**(see instructions)

1. Description of property

(1)			
(2)			
(3)			
(4)			
<b>2. Rent received or accrued</b>		<b>3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)</b>	
<b>(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)</b>	<b>(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)</b>		
(1)			
(2)			
(3)			
(4)			
Total	0.	Total	0.
<b>(c) Total income.</b> Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) <span style="float: right;">▶</span>		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) <span style="float: right;">▶</span>	
		0.	

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

<b>1. Description of debt-financed property</b>		<b>2. Gross income from or allocable to debt-financed property</b>	<b>3. Deductions directly connected with or allocable to debt-financed property</b>	
			<b>(a) Straight line depreciation (attach schedule)</b>	<b>(b) Other deductions (attach schedule)</b>
(1)				
(2)				
(3)				
(4)				
<b>4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)</b>	<b>5. Average adjusted basis of or allocable to debt-financed property (attach schedule)</b>	<b>6. Column 4 divided by column 5</b>	<b>7. Gross income reportable (column 2 x column 6)</b>	<b>8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))</b>
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> <span style="float: right;">▶</span>			0.	0.
<b>Total dividends-received deductions</b> included in column 8 <span style="float: right;">▶</span>			0.	

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

<b>1. Name of controlled organization</b>	<b>2. Employer identification number</b>	<b>Exempt Controlled Organizations</b>			
		<b>3. Net unrelated income (loss) (see instructions)</b>	<b>4. Total of specified payments made</b>	<b>5. Part of column 4 that is included in the controlling organization's gross income</b>	<b>6. Deductions directly connected with income in column 5</b>
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

<b>7. Taxable income</b>	<b>8. Net unrelated income (loss) (see instructions)</b>	<b>9. Total of specified payments made</b>	<b>10. Part of column 9 that is included in the controlling organization's gross income</b>	<b>11. Deductions directly connected with income in column 10</b>
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> <span style="float: right;">▶</span>			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b> .....		Enter here and on page 1, Part I, line 9, column (A). 0.		Enter here and on page 1, Part I, line 9, column (B). 0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> .....		Enter here and on page 1, Part I, line 10, col. (A). 0.	Enter here and on page 1, Part I, line 10, col. (B). 0.			Enter here and on page 1, Part II, line 26. 0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....		0.	0.			0.

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....		0.	0.			0.
<b>Totals, Part II</b> (lines 1-5) .....		Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.			Enter here and on page 1, Part II, line 27. 0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			0.



**Capital Gains and Losses**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, or certain Forms 990-T.  
▶ Information about Schedule D (Form 1120) and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2014**

Name <b>THE JEWISH FUND</b>	Employer identification number <b>38-3323875</b>
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<b>Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less</b>				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				<b>679.</b>
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>4</b>	
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>5</b>	
<b>6</b> Unused capital loss carryover (attach computation) .....			<b>6</b>	( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h .....			<b>7</b>	<b>679.</b>

<b>Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year</b>				
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				<b>14,026.</b>
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....				
<b>11</b> Enter gain from Form 4797, line 7 or 9 .....			<b>11</b>	
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37 .....			<b>12</b>	
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824 .....			<b>13</b>	
<b>14</b> Capital gain distributions .....			<b>14</b>	
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h .....			<b>15</b>	<b>14,026.</b>

<b>Part III Summary of Parts I and II</b>				
<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15) .....			<b>16</b>	<b>679.</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7) .....			<b>17</b>	<b>14,026.</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns .....			<b>18</b>	<b>14,705.</b>

**Note.** If losses exceed gains, see **Capital losses** in the instructions.

# Sales and Other Dispositions of Capital Assets

**2014**  
 Attachment  
 Sequence No. **12A**

▶ **Information about Form 8949 and its separate instructions is at [www.irs.gov/form8949](http://www.irs.gov/form8949).**  
 ▶ **File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.**

Name(s) shown on return

**THE JEWISH FUND**

**Social security number or  
 taxpayer identification no.**  
**38-3323875**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are short-term. For long-term transactions, see page 2.  
**Note.** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 1a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	PAUL CAPITAL PARTNERS IX, LP	VARIOUS	12/31/14					679.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ▶								679.

**Note.** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

**Social security number or taxpayer identification no.**

**THE JEWISH FUND**

**38-3323875**

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either may show your basis (usually your cost) even if your broker did not report it to the IRS. Brokers must report basis to the IRS for most stock you bought in 2011 or later (and for certain debt instruments you bought in 2014 or later).

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are long term. For short-term transactions, see page 1.  
**Note.** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the total directly on Schedule D, line 8a; you are not required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis was **not** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	PAUL CAPITAL PARTNERS IX, LP	VARIOUS	12/31/14					14,026.
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶								14,026.

**Note.** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

# Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Information about Form 8621 and its separate instructions is at [www.irs.gov/form8621](http://www.irs.gov/form8621).

Name of shareholder <b>THE JEWISH FUND</b>	Identifying number (see instructions) <b>38-3323875</b>
Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>6735 TELEGRAPH ROAD</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUN 1, 2014</b> and ending <b>MAY 31, 2015</b>
City or town, state, and ZIP code or country <b>BLOOMFIELD HILLS, MI 48301</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) <b>FIR TREE INTERNATIONAL VALUE FUND, LTD.</b>	Employer identification number (if any)
Address (Enter number, street, city or town, and country.) <b>89 NEXUS WAY, CAMANA BAY, PO BOX 31106 GRAND CAYMAN, CAYMAN ISLANDS KY1-1205</b>	Reference ID number (see instructions)
	Tax year of PFIC or QEF: calendar year <b>2014</b> or other tax year beginning , and ending , .

## Part I Summary of Annual Information (See instructions.)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- Date shares acquired during the taxable year, if applicable: \_\_\_\_\_
- Number of shares held at the end of the taxable year: \_\_\_\_\_
- Value of shares held at the end of the taxable year (check the appropriate box, if applicable):  
(a)  \$0-50,000 (b)  \$50,001-100,000 (c)  \$100,001-150,000 (d)  \$150,001-200,000  
(e) If more than \$200,000, list value: \_\_\_\_\_
- Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, or inclusion or deduction under section 1296:  
(a)  Section 1291 \$ \_\_\_\_\_  
(b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
(c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

## Part II Elections (See instructions.)

- A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. Complete lines 6a through 7c of Part III.
- B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. Complete lines 8a through 9c of Part III to calculate the tax that may be deferred.  
**Note:** If any portion of line 6a or line 7a of Part III is includible under section 951, you may **not** make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.
- C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). Complete Part IV.
- D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. Enter gain or loss on line 15f of Part V.
- E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.
- F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). Enter gain on line 15f of Part V.
- G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.
- H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. (See instructions.)

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....		<b>6c</b>	
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) .....		<b>7c</b>	
<b>8 a</b>	Add lines 6c and 7c .....		<b>8a</b>	
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year ...	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....		<b>8d</b>	
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....		<b>8e</b>	
	<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.			
<b>9 a</b>	Enter the total tax for the tax year (See instructions.) .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....		<b>9c</b>	

**Part IV Gain or (Loss) From Mark-to-Market Election** (See instructions.)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....	<b>10c</b>	
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>11</b>	
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....	<b>12</b>	
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....	<b>13c</b>	
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....	<b>14a</b>	
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....	<b>14b</b>	
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....	<b>14c</b>	

**Note.** See instructions in case of multiple sales or dispositions.



**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (See instructions.)

Complete a **separate** Part V for each excess distribution and disposition (see instructions).

<b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions .....	<b>15a</b>	
<b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year) .....	<b>15b</b>	
<b>c</b> Divide line 15b by 3. (See instructions if the number of preceding tax years is less than 3.) .....	<b>15c</b>	
<b>d</b> Multiply line 15c by 125% (1.25) .....	<b>15d</b>	
<b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return .....	<b>15e</b>	
<b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16 .....	<b>15f</b>	
<b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
<b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income .....	<b>16b</b>	
<b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.) .....	<b>16c</b>	
<b>d</b> Foreign tax credit. (See instructions.) .....	<b>16d</b>	
<b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." (See instructions.) .....	<b>16e</b>	
<b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.) .....	<b>16f</b>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

Complete a separate column for each outstanding election. Complete lines 25 and 26 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
<b>17</b> Tax year of outstanding election .....						
<b>18</b> Undistributed earnings to which the election relates						
<b>19</b> Deferred tax .....						
<b>20</b> Interest accrued on deferred tax (line 19) as of the filing date						
<b>21</b> Event terminating election						
<b>22</b> Earnings distributed or deemed distributed during the tax year						
<b>23</b> Deferred tax due with this return .....						
<b>24</b> Accrued interest due with this return .....						
<b>25</b> Deferred tax outstanding after partial termination of election .....						
<b>26</b> Interest accrued after partial termination of election .....						

Name of shareholder <b>THE JEWISH FUND</b>	Identifying number (see instructions) <b>38-3323875</b>
Number, street, and room or suite no. (If a P.O. box, see instructions.) <b>6735 TELEGRAPH ROAD</b>	Shareholder tax year: calendar year or other tax year beginning <b>JUN 1, 2014</b> and ending <b>MAY 31, 2015</b>
City or town, state, and ZIP code or country <b>BLOOMFIELD HILLS, MI 48301</b>	
Check type of shareholder filing the return: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Nongrantor Trust <input type="checkbox"/> Estate	
Name of passive foreign investment company (PFIC) or qualified electing fund (QEF) <b>FIR TREE VALUE (RE) SOLAR SUB-FEEDER (USTE), L.P.</b>	Employer identification number (if any) <b>98-1192082</b>
Address (Enter number, street, city or town, and country.) <b>89 NEXUS WAY, CAMANA BAY, PO BOX 31106                  GRAND CAYMAN, CAYMAN ISLANDS KY1-1205</b>	Reference ID number (see instructions) Tax year of PFIC or QEF: calendar year or other tax year beginning ending <b>AUG 21, 2014</b> and <b>DEC 31, 2014</b>

**Part I Summary of Annual Information** (See instructions.)

Provide the following information with respect to all shares of the PFIC held by the shareholder:

- 1 Description of each class of shares held by the shareholder: \_\_\_\_\_  
 Check if shares jointly owned with spouse.
- 2 Date shares acquired during the taxable year, if applicable: \_\_\_\_\_
- 3 Number of shares held at the end of the taxable year: \_\_\_\_\_
- 4 Value of shares held at the end of the taxable year (check the appropriate box, if applicable):  
 (a)  \$0-50,000    (b)  \$50,001-100,000    (c)  \$100,001-150,000    (d)  \$150,001-200,000  
 (e) If more than \$200,000, list value: \_\_\_\_\_
- 5 Type of PFIC and amount of any excess distribution or gain treated as an excess distribution under section 1291, inclusion under section 1293, or inclusion or deduction under section 1296:  
 (a)  Section 1291 \$ \_\_\_\_\_  
 (b)  Section 1293 (Qualified Electing Fund) \$ \_\_\_\_\_  
 (c)  Section 1296 (Mark to Market) \$ \_\_\_\_\_

**Part II Elections** (See instructions.)

**A**  **Election To Treat the PFIC as a QEF.** I, a shareholder of a PFIC, elect to treat the PFIC as a QEF. *Complete lines 6a through 7c of Part III.*

**B**  **Election To Extend Time For Payment of Tax.** I, a shareholder of a QEF, elect to extend the time for payment of tax on the undistributed earnings and profits of the QEF until this election is terminated. *Complete lines 8a through 9c of Part III to calculate the tax that may be deferred. Note: If any portion of line 6a or line 7a of Part III is includible under section 951, you may not make this election. Also, see sections 1294(c) and 1294(f) and the related regulations for events that terminate this election.*

**C**  **Election To Mark-to-Market PFIC Stock.** I, a shareholder of a PFIC, elect to mark-to-market the PFIC stock that is marketable within the meaning of section 1296(e). *Complete Part IV.*

**D**  **Deemed Sale Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF, elect to recognize gain on the deemed sale of my interest in the PFIC. *Enter gain or loss on line 15f of Part V.*

**E**  **Deemed Dividend Election.** I, a shareholder on the first day of a PFIC's first tax year as a QEF that is a controlled foreign corporation (CFC), elect to treat an amount equal to my share of the post-1986 earnings and profits of the CFC as an excess distribution. *Enter this amount on line 15e of Part V. If the excess distribution is greater than zero, also complete line 16 of Part V.*

**F**  **Election To Recognize Gain on Deemed Sale of PFIC.** I, a shareholder of a former PFIC or a PFIC to which section 1297(d) applies, elect to treat as an excess distribution the gain recognized on the deemed sale of my interest in the PFIC on the last day of its last tax year as a PFIC under section 1297(a). *Enter gain on line 15f of Part V.*

**G**  **Deemed Dividend Election With Respect to a Section 1297(e) PFIC.** I, a shareholder of a section 1297(e) PFIC, within the meaning of Regulations section 1.1297-3(a), elect to make a deemed dividend election with respect to the Section 1297(e) PFIC. My holding period in the stock of the Section 1297(e) PFIC includes the CFC qualification date, as defined in Regulations section 1.1297-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**H**  **Deemed Dividend Election With Respect to a Former PFIC.** I, a shareholder of a former PFIC, within the meaning of Regulations section 1.1298-3(a), elect to make a deemed dividend election with respect to the former PFIC. My holding period in the stock of the former PFIC includes the termination date, as defined in Regulations section 1.1298-3(d). *Enter the excess distribution on line 15e, Part V. If the excess distribution is greater than zero, also complete line 16, Part V.*

**Part III Income From a Qualified Electing Fund (QEF).** All QEF shareholders complete lines 6a through 7c. If you are making Election B, also complete lines 8a through 9c. (See instructions.)

<b>6 a</b>	Enter your pro rata share of the ordinary earnings of the QEF .....	<b>6a</b>		
<b>b</b>	Enter the portion of line 6a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>6b</b>		
<b>c</b>	Subtract line 6b from line 6a. Enter this amount on your tax return as ordinary income .....		<b>6c</b>	
<b>7 a</b>	Enter your pro rata share of the total net capital gain of the QEF .....	<b>7a</b>		
<b>b</b>	Enter the portion of line 7a that is included in income under section 951 or that may be excluded under section 1293(g) .....	<b>7b</b>		
<b>c</b>	Subtract line 7b from line 7a. This amount is a net long-term capital gain. Enter this amount in Part II of the Schedule D used for your income tax return. (See instructions.) .....		<b>7c</b>	
<b>8 a</b>	Add lines 6c and 7c .....		<b>8a</b>	
<b>b</b>	Enter the total amount of cash and the fair market value of other property distributed or deemed distributed to you during the tax year of the QEF. (See instructions.) .....	<b>8b</b>		
<b>c</b>	Enter the portion of line 8a not already included in line 8b that is attributable to shares in the QEF that you disposed of, pledged, or otherwise transferred during the tax year ...	<b>8c</b>		
<b>d</b>	Add lines 8b and 8c .....		<b>8d</b>	
<b>e</b>	Subtract line 8d from line 8a, and enter the difference (if zero or less, enter amount in brackets) .....		<b>8e</b>	
	<b>Important:</b> If line 8e is greater than zero, and no portion of line 6a or 7a is includible in income under section 951, you may make Election B with respect to the amount on line 8e.			
<b>9 a</b>	Enter the total tax for the tax year (See instructions.) .....	<b>9a</b>		
<b>b</b>	Enter the total tax for the tax year determined without regard to the amount entered on line 8e .....	<b>9b</b>		
<b>c</b>	Subtract line 9b from line 9a. <b>This is the deferred tax, the time for payment of which is extended by making Election B</b> .....		<b>9c</b>	

**Part IV Gain or (Loss) From Mark-to-Market Election** (See instructions.)

<b>10a</b>	Enter the fair market value of your PFIC stock at the end of the tax year .....	<b>10a</b>	
<b>b</b>	Enter your adjusted basis in the stock at the end of the tax year .....	<b>10b</b>	
<b>c</b>	Subtract line 10b from line 10a. If a gain, do not complete lines 11 and 12. Include this amount as ordinary income on your tax return. If a loss, go to line 11 .....		<b>10c</b>
<b>11</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>11</b>
<b>12</b>	Enter the loss from line 10c, but only to the extent of unreversed inclusions on line 11. Include this amount as an ordinary loss on your tax return .....		<b>12</b>
<b>13</b>	<b>If you sold or otherwise disposed of any section 1296 stock (see instructions) during the tax year:</b>		
<b>a</b>	Enter the fair market value of the stock on the date of sale or disposition .....	<b>13a</b>	
<b>b</b>	Enter the adjusted basis of the stock on the date of sale or disposition .....	<b>13b</b>	
<b>c</b>	Subtract line 13b from line 13a. If a gain, do not complete line 14. Include this amount as ordinary income on your tax return. If a loss, go to line 14 .....		<b>13c</b>
<b>14a</b>	Enter any unreversed inclusions (as defined in section 1296(d)) .....		<b>14a</b>
<b>b</b>	Enter the loss from line 13c, but only to the extent of unreversed inclusions on line 14a. Include this amount as an ordinary loss on your tax return. If the loss on line 13c exceeds unreversed inclusions on line 14a, complete line 14c .....		<b>14b</b>
<b>c</b>	Enter the amount by which the loss on line 13c exceeds unreversed inclusions on line 14a. Include this amount on your tax return according to the rules generally applicable for losses provided elsewhere in the Code and regulations .....		<b>14c</b>

**Note.** See instructions in case of multiple sales or dispositions.

**Part V Distributions From and Dispositions of Stock of a Section 1291 Fund** (See instructions.)

Complete a **separate** Part V for each excess distribution and disposition (see instructions).

<b>15 a</b> Enter your total distributions from the section 1291 fund during the current tax year with respect to the applicable stock. If the holding period of the stock began in the current tax year, see instructions	<b>15a</b>	
<b>b</b> Enter the total distributions (reduced by the portions of such distributions that were excess distributions but not included in income under section 1291(a)(1)(B)) made by the fund with respect to the applicable stock for each of the 3 years preceding the current tax year (or if shorter, the portion of the shareholder's holding period before the current tax year)	<b>15b</b>	
<b>c</b> Divide line 15b by 3. (See instructions if the number of preceding tax years is less than 3.)	<b>15c</b>	
<b>d</b> Multiply line 15c by 125% (1.25)	<b>15d</b>	
<b>e</b> Subtract line 15d from line 15a. This amount, if more than zero, is the excess distribution with respect to the applicable stock. If there is an excess distribution, complete line 16. If zero or less and you did not dispose of stock during the tax year, <b>do not</b> complete the rest of Part V. See instructions if you received more than one distribution during the current tax year. Also, see instructions for rules for reporting a nonexcess distribution on your income tax return	<b>15e</b>	
<b>f</b> Enter gain or loss from the disposition of stock of a section 1291 fund or former section 1291 fund. If a gain, complete line 16. If a loss, show it in brackets and <b>do not</b> complete line 16	<b>15f</b>	
<b>16 a</b> If there is a positive amount on line 15e or 15f (or both), attach a statement for each excess distribution and disposition. Show your holding period for each share of stock or block of shares held. Allocate the excess distribution or gain to each day in your holding period. Add all amounts that are allocated to days in each tax year.		
<b>b</b> Enter the total of the amounts determined in line 16a that are allocable to the current tax year and tax years before the foreign corporation became a PFIC (pre-PFIC years). Enter these amounts on your income tax return as other income	<b>16b</b>	
<b>c</b> Enter the aggregate increases in tax (before credits) for each tax year in your holding period (other than the current tax year and pre-PFIC years). (See instructions.)	<b>16c</b>	
<b>d</b> Foreign tax credit. (See instructions.)	<b>16d</b>	
<b>e</b> Subtract line 16d from line 16c. Enter this amount on your income tax return as "additional tax." (See instructions.)	<b>16e</b>	
<b>f</b> Determine interest on each net increase in tax determined on line 16e using the rates and methods of section 6621. Enter the aggregate amount of interest here. (See instructions.)	<b>16f</b>	

**Part VI Status of Prior Year Section 1294 Elections and Termination of Section 1294 Elections**

Complete a separate column for each outstanding election. Complete lines 25 and 26 only if there is a partial termination of the section 1294 election.

	(i)	(ii)	(iii)	(iv)	(v)	(vi)
<b>17</b> Tax year of outstanding election						
<b>18</b> Undistributed earnings to which the election relates						
<b>19</b> Deferred tax						
<b>20</b> Interest accrued on deferred tax (line 19) as of the filing date						
<b>21</b> Event terminating election						
<b>22</b> Earnings distributed or deemed distributed during the tax year						
<b>23</b> Deferred tax due with this return						
<b>24</b> Accrued interest due with this return						
<b>25</b> Deferred tax outstanding after partial termination of election						
<b>26</b> Interest accrued after partial termination of election						

**Reportable Transaction Disclosure Statement**

▶ **Attach to your tax return.**  
 ▶ **See separate instructions.**

Name(s) shown on return (individuals enter last name, first name, middle initial)

**Identifying number**

**THE JEWISH FUND**

**38-3323875**

Number, street, and room or suite no.

**6735 TELEGRAPH ROAD**

City or town, state, and ZIP code

**BLOOMFIELD HILLS, MI 48301**

**A** If you are filing more than one Form 8886 with your tax return, sequentially number each Form 8886 and enter the statement number for this Form 8886 ..... ▶ Statement number \_\_\_\_\_ of \_\_\_\_\_

**B** Enter the form number of the tax return to which this form is attached or related ..... ▶ **990-T**  
 Enter the year of the tax return identified above ..... ▶ **05/31/2015**  
 Is this Form 8886 being filed with an amended tax return? ..... ▶  Yes  No

**C** Check the box(es) that apply (see instructions).  Initial year filer  Protective disclosure

**1a** Name of reportable transaction  
**WELLINGTON TRUST COMPANY SECTION 988 LOSS**

**1b** Initial year participated in transaction  
**2014**

**1c** Reportable transaction or tax shelter registration number

**2** Identify the type of reportable transaction. Check all boxes that apply (see instructions).  
**a**  Listed **c**  Contractual protection **e**  Transaction of interest  
**b**  Confidential **d**  Loss

**3** If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ..... ▶ \_\_\_\_\_

**4** Enter the number of "same as or substantially similar" transactions reported on this form ..... ▶ \_\_\_\_\_

**5** If you participated in this reportable transaction through a partnership, S corporation, trust, and foreign entity, check the applicable boxes and provide the information below for the entity(s) (see instructions). (Attach additional sheets, if necessary.)

**a** Type of entity ..... ▶  Partnership  Trust  Partnership  Trust  
 S corporation  Foreign  S corporation  Foreign

**b** Name  
 ▶ **WELLINGTON TRUST COMPANY, NA**

**c** Employer identification number (EIN), if known ..... ▶ **20-1786368**

**d** Date Schedule K-1 received from entity (enter "none" if Schedule K-1 not received) ..... ▶ **NONE**

**6** Enter below the name and address of each individual or entity to whom you paid a fee with regard to the transaction if that individual or entity promoted, solicited, or recommended your participation in the transaction, or provided tax advice related to the transaction. (Attach additional sheets, if necessary.)

<b>a</b> Name	Identifying number (if known)	Fees paid \$
Number, street, and room or suite no.		

City or town, State, and ZIP code

<b>b</b> Name	Identifying number (if known)	Fees paid \$
Number, street, and room or suite no.		

City or town, State, and ZIP code

7 Facts

a Identify the type of tax benefit generated by the transaction. Check all the boxes that apply (see instructions).

- Deductions       Exclusions from gross income       Absence of adjustments to basis       Tax Credits
- Capital loss       Nonrecognition of gain       Deferral
- Ordinary loss       Adjustments to basis       Other \_\_\_\_\_

b Further describe the amount and nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years. Include facts of each step of the transaction that relate to the expected tax benefits including the amount and nature of your investment. Include in your description your participation in the transaction and all related transactions regardless of the year in which they were entered into. Also, include a description of any tax result protection with respect to the transaction.

**THE JEWISH FUND IS A PARTNER IN WELLINGTON TRUST COMPANY, NA. THE PURPOSE OF THE FUND IS TO GENERATE A PRE-TAX ECONOMIC RETURN. THE REALIZED LOSS ON SECTION 988 TRANSACTIONS IS IN CONNECTION WITH THE FUND'S REGULAR INVESTING ACTIVITIES WHICH ARE NOT CARRIED OUT AS PART OF ANY PLAN TO ACHIEVE TAX BENEFITS. THE JEWISH FUND'S SHARE OF THE CURRENT YEAR LOSS WAS \$55,112.**

8 Identify all individuals and entities involved in the transaction that are tax-exempt, foreign, or related. Check the appropriate box(es) (see instructions). Include their name(s), identifying number(s), address(es), and a brief description of their involvement. For each foreign entity, identify its country of incorporation or existence. For each individual or related entity, explain how the individual or entity is related. Attach additional sheets, if necessary.

a Type of individual or entity:  Tax-exempt       Foreign       Related

Name	Identifying number
Address	
Description	

b Type of individual or entity:  Tax-exempt       Foreign       Related

Name	Identifying number
Address	
Description	

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at [www.irs.gov/form926](http://www.irs.gov/form926).  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor <b>THE JEWISH FUND</b>	Identifying number (see instructions) <b>38-3323875</b>
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made?  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership
<b>SIGULER GUFF DISTRESSED OPPORTUNITIES FUND III, LP</b>	<b>26-1412407</b>

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

Name of transferee (foreign corporation) <b>PARK LUXCO 2 S.A.R.L</b>	4a Identifying number, if any <b>98-1205405</b>
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5 Address (including country) <b>25C, BOULEVARD ROYAL MUNSBACH, L-2449 LUXEMBOURG</b>	4b Reference ID number
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**6** Country code of country of incorporation or organization  
**LU**

**7** Foreign law characterization (see instructions)  
**CORPORATION**

- 8** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash					
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category	12/12/2014	OTHER PROPERTY	317.		317.
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

**Supplemental Information Required To Be Reported** (see instructions):

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Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before .0001 % (b) After .0002 %

10 Type of nonrecognition transaction (see instructions) 351

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3)
b Gain recognition under section 904(f)(5)(F)
c Recapture under section 1503(d)
d Exchange gain under section 987

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation?

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property
b Depreciation recapture
c Branch loss recapture
d Any other income recognition provision contained in the above-referenced regulations

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)?

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)?

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred \$

16 Was cash the only property transferred?

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction?

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Horizontal lines for text entry.

**Return by a U.S. Transferor of Property  
 to a Foreign Corporation**

OMB No. 1545-0026

▶ Information about Form 926 and its separate instructions is at [www.irs.gov/form926](http://www.irs.gov/form926).  
 ▶ Attach to your income tax return for the year of the transfer or distribution.

Attachment  
 Sequence No. **128**

**Part I U.S. Transferor Information** (see instructions)

Name of transferor <b>THE JEWISH FUND</b>	Identifying number (see instructions) <b>38-3323875</b>
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- 1** If the transferor was a corporation, complete questions 1a through 1d.
- a** If the transfer was a section 361(a) or (b) transfer, was the transferor controlled (under section 368(c)) by 5 or fewer domestic corporations?  Yes  No
- b** Did the transferor remain in existence after the transfer?  Yes  No  
 If not, list the controlling shareholder(s) and their identifying number(s):

Controlling shareholder	Identifying number

- c** If the transferor was a member of an affiliated group filing a consolidated return, was it the parent corporation?  Yes  No  
 If not, list the name and employer identification number (EIN) of the parent corporation:

Name of parent corporation	EIN of parent corporation

- d** Have basis adjustments under section 367(a)(5) been made?  Yes  No

- 2** If the transferor was a partner in a partnership that was the actual transferor (but is not treated as such under section 367), complete questions 2a through 2d.

- a** List the name and EIN of the transferor's partnership:

Name of partnership	EIN of partnership

- b** Did the partner pick up its pro rata share of gain on the transfer of partnership assets?  Yes  No
- c** Is the partner disposing of its **entire** interest in the partnership?  Yes  No
- d** Is the partner disposing of an interest in a limited partnership that is regularly traded on an established securities market?  Yes  No

**Part II Transferee Foreign Corporation Information** (see instructions)

3 Name of transferee (foreign corporation) <b>PINE RIVER FUND LTD.</b>	4a Identifying number, if any
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5 Address (including country) <b>45 MARKET STREET, SUITE 3205, 2ND FLOOR, GARDENIA COURT    CAMANA BAY, GRAND CAYMAN KY1-9003 CAYMAN ISLANDS</b>	4b Reference ID number
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6 Country code of country of incorporation or organization  
**CJ**

7 Foreign law characterization (see instructions)  
**EXEMPTED COMPANY**

- 8** Is the transferee foreign corporation a controlled foreign corporation?  Yes  No

**Part III Information Regarding Transfer of Property** (see instructions)

Type of property	(a) Date of transfer	(b) Description of property	(c) Fair market value on date of transfer	(d) Cost or other basis	(e) Gain recognized on transfer
Cash	05/31/2015		3,117,990.		
Stock and securities					
Installment obligations, account receivables or similar property					
Foreign currency or other property denominated in foreign currency					
Inventory					
Assets subject to depreciation recapture (see Temp. Regs. sec. 1.367(a)-4T(b))					
Tangible property used in trade or business not listed under another category					
Intangible property					
Property to be leased (as described in final and temp. Regs. sec. 1.367(a)-4(c))					
Property to be sold (as described in Temp. Regs. sec. 1.367(a)-4T(d))					
Transfers of oil and gas working interests (as described in Temp. Regs. sec. 1.367(a)-4T(e))					
Other property					

**Supplemental Information Required To Be Reported** (see instructions):

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Part IV Additional Information Regarding Transfer of Property (see instructions)

9 Enter the transferor's interest in the foreign transferee corporation before and after the transfer:

(a) Before \_\_\_\_\_ % (b) After \_\_\_\_\_ %

10 Type of nonrecognition transaction (see instructions) ▶ \_\_\_\_\_

11 Indicate whether any transfer reported in Part III is subject to any of the following:

- a Gain recognition under section 904(f)(3)
b Gain recognition under section 904(f)(5)(F)
c Recapture under section 1503(d)
d Exchange gain under section 987

12 Did this transfer result from a change in the classification of the transferee to that of a foreign corporation? Yes No

13 Indicate whether the transferor was required to recognize income under final and Temporary Regulations sections 1.367(a)-4 through 1.367(a)-6 for any of the following:

- a Tainted property
b Depreciation recapture
c Branch loss recapture
d Any other income recognition provision contained in the above-referenced regulations

14 Did the transferor transfer assets which qualify for the trade or business exception under section 367(a)(3)? Yes No

15 a Did the transferor transfer foreign goodwill or going concern value as defined in Temporary Regulations section 1.367(a)-1T(d)(5)(iii)? Yes No

b If the answer to line 15a is "Yes," enter the amount of foreign goodwill or going concern value transferred \$ \_\_\_\_\_

16 Was cash the only property transferred? Yes No

17 a Was intangible property (within the meaning of section 936(h)(3)(B)) transferred as a result of the transaction? Yes No

b If "Yes," describe the nature of the rights to the intangible property that was transferred as a result of the transaction:

Horizontal lines for describing intangible property.