

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

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

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning and ending

Form header section containing: B Check if applicable (Address change, Name change, etc.), C Name of organization (DURHAM-CHAPEL HILL JEWISH FEDERATION), D Employer identification number (58-1384316), E Telephone number (919-354-4936), F Name and address of principal officer (JOSH ROSE), G Gross receipts (\$2,939,567), H(a) Is this a group return?, H(b) Are all subordinates included?, H(c) Group exemption number, I Tax-exempt status, J Website (WWW.SHALOMDCH.ORG), K Form of organization (Corporation), L Year of formation (1998), M State of legal domicile (NC).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature block section containing: Sign Here (Signature of officer: JOSH ROSE, PRESIDENT), Preparer (Print/Type preparer's name: JOHN H. WAGSTAFF, CPA; Preparer's signature: JOHN H. WAGSTAFF, CP; Date; Check if self-employed; PTIN: P00658711; Firm's name: THOMAS, KNIGHT, TRENT, KING AND COMPANY; Firm's EIN: 56-1018513; Firm's address: 3400 CROASDAILE DRIVE, SUITE 301, DURHAM, NC 27705; Phone no.: (919) 383-8585).

May the IRS discuss this return with the preparer shown above? (see instructions) [X] 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 MISSION OF THE JEWISH FEDERATION OF DURHAM-CHAPEL HILL IS TO CONNECT JEWS IN THE LOCAL COMMUNITY, TO HELP THOSE IN NEED BOTH HERE AND ABROAD, AND TO PROVIDE AND SUPPORT PROGRAMS AND SERVICES THAT ENABLE CURRENT AND FUTURE GENERATIONS TO LEAD MORE MEANINGFUL LIVES

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

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 \$ 748,772. including grants of \$ 200,945. ) (Revenue \$ ) THE DURHAM-CHAPEL HILL JEWISH FEDERATION PROVIDES A BROAD RANGE OF SERVICES TO INDIVIDUALS LOCALLY, IN ISRAEL, AND AROUND THE WORLD RANGING FROM DIRECT AID, PLACEMENT SERVICES, EDUCATION AND SOCIAL SERVICES.

4b (Code: ) (Expenses \$ 217,790. including grants of \$ 29,948. ) (Revenue \$ 32,643. ) JEWISH FAMILY SERVICES OFFERS A COMPREHENSIVE RANGE OF SERVICES THAT HELP PEOPLE MEET LIFE'S CHALLENGES. GUIDED BY THE JEWISH VALUES OF COMMUNAL RESPONSIBILITY AND SOCIAL JUSTICE, THE PROGRAM IS PASSIONATE IN ITS COMMITMENT TO SERVE ALL MEMBERS OF THE COMMUNITY. MEMBERS INCLUDE, BUT ARE NOT LIMITED TO, INTERFAITH FAMILIES, THE ELDERLY AND THEIR FAMILIES, THOSE WHO ARE NOT AFFILIATED WITH OTHER JEWISH INSTITUTIONS, AND REFUGEES. JEWISH FAMILY SERVICES DELIVERS HIGH-QUALITY, PROFESSIONAL SOCIAL SERVICES FOR ADULTS AND FAMILIES THROUGH ALL STAGES OF LIFE.

4c (Code: ) (Expenses \$ 1,388,536. including grants of \$ 17,017. ) (Revenue \$ 1,048,055. ) THE JEWISH COMMUNITY CENTER'S MISSION IS TO ENRICH THE JEWISH COMMUNITY BY PLAYING AN INTEGRAL ROLE IN THE LIVES OF INDIVIDUALS, FAMILIES, GROUPS AND INSTITUTIONS THROUGH CULTURAL, RECREATIONAL, SOCIAL AND EDUCATIONAL PROGRAMS AND ACTIVITIES. THE JEWISH COMMUNITY CENTER OFFERS A WIDE VARIETY OF PROGRAMS AND EVENTS FOR CHILDREN AND ADULTS OF ALL AGES, INCLUDING HEBREW CLASSES, CONCERTS, CULTURAL AND EDUCATIONAL OPPORTUNITIES, SPORTS, DINNERS, MUSEUM OUTINGS, CAMPS AND MORE.

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

4e Total program service expenses 2,355,098.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

Main form body containing questions 1a through 14b with columns for Yes/No and numerical input fields.

**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.		
	23		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	23		
<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>7b</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>8a</b>	The governing body?	X	
<b>8b</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>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<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>11b</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>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</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>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>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</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>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **KATY CLARK - 919-354-4951**  
**1937 W CORNWALLIS ROAD, DURHAM, NC 27705**

**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) ROSE MILLS BOARD MEMBER	1.00	X					0.	0.	0.	
(2) JOSH ROSE BOARD MEMBER	1.00	X					0.	0.	0.	
(3) LEW MARGOLIS BOARD MEMBER	1.00	X					0.	0.	0.	
(4) ELLEN SINGER BOARD MEMBER	1.00	X					0.	0.	0.	
(5) JOEL LEEB BOARD MEMBER	1.00	X					0.	0.	0.	
(6) DAVID LUKS TREASURER	5.00	X		X			0.	0.	0.	
(7) LARRY ROCAMORA BOARD MEMBER	1.00	X					0.	0.	0.	
(8) MORRIS WALLACK VICE PRESIDENT	5.00	X		X			0.	0.	0.	
(9) SCOTT RANDELL BOARD MEMBER	1.00	X					0.	0.	0.	
(10) JAN TUCHINSKY BOARD MEMBER	1.00	X					0.	0.	0.	
(11) PHIL SINGER BOARD MEMBER	1.00	X					0.	0.	0.	
(12) RABBI JEREMY YOSKOWITZ BOARD MEMBER	1.00	X					0.	0.	0.	
(13) NANCY GORDON BOARD MEMBER	1.00	X					0.	0.	0.	
(14) JOHN FRIEDMAN BOARD MEMBER	1.00	X					0.	0.	0.	
(15) DANIEL KAPLAN BOARD MEMBER	1.00	X					0.	0.	0.	
(16) SUE KLAPPER BOARD MEMBER	1.00	X					0.	0.	0.	
(17) RHODA SILVER BOARD MEMBER	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DARREN WOHL BOARD MEMBER	1.00	X					0.	0.	0.	
(19) FRANK DWORSKY BOARD MEMBER	1.00	X					0.	0.	0.	
(20) JEFF KOWEEK PRESIDENT	5.00	X		X			0.	0.	0.	
(21) GARY ZARKIN BOARD MEMBER	1.00	X					0.	0.	0.	
(22) ERIC MEYERS BOARD MEMBER	1.00	X					0.	0.	0.	
(23) CAROL HAYNES SECRETARY	5.00	X		X			0.	0.	0.	
(24) STEVEN SCHAUDER EXECUTIVE DIRECTOR	40.00			X			86,407.	0.	20,082.	
(25) GREGG LASSETER DIRECTOR FINANCE	40.00			X			52,281.	0.	4,944.	
<b>1b Sub-total</b>							138,688.	0.	25,026.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							138,688.	0.	25,026.	

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
AQUATIC MANAGEMENT GROUP INC PO BOX 12053, RALEIGH, NC 27605	SWIMMING POOL OPERATION	109,655.

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**



**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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	33,921.			
	d Related organizations	1d	540,000.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,062,755.			
	g Noncash contributions included in lines 1a-1f: \$		80,878.			
	<b>h Total. Add lines 1a-1f</b>		<b>1,636,676.</b>			
	Program Service Revenue	2 a MEMBERSHIPS/DUES	Business Code 624110	641,191.	641,191.	
b CAMP REVENUE		624110	236,875.	236,875.		
c PROGRAMS AND CLASSES		624110	133,595.	133,595.		
d MISCELLANEOUS		624110	10,308.	10,308.		
e						
f All other program service revenue						
<b>g Total. Add lines 2a-2f</b>			<b>1,021,969.</b>			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		45,715.		45,715.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real	99,456.			
		(ii) Personal	0.			
		b Less: rental expenses	99,456.			
		c Rental income or (loss)				
	d Net rental income or (loss)		99,456.		99,456.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	45,223.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	0.			
		c Gain or (loss)	45,223.			
	d Net gain or (loss)		45,223.		45,223.	
	8 a Gross income from fundraising events (not including \$ 33,921. of contributions reported on line 1c). See Part IV, line 18	a	29,703.			
		b Less: direct expenses	21,720.			
c Net income or (loss) from fundraising events			7,983.		7,983.	
9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses					
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11 a FOOD SALES FOR THE CON	900099	59,284.	59,284.			
b ADMINISTRATIVE SERVICE	900099	22,777.	22,777.			
c ADVERTISING	541800	2,096.		2,096.		
d All other revenue	900099	-23,332.	-23,332.			
e Total. Add lines 11a-11d		60,825.				
<b>12 Total revenue. See instructions.</b>		<b>2,917,847.</b>	<b>1,080,698.</b>	<b>2,096.</b>	<b>198,377.</b>	

**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
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	217,962.	217,962.		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	29,948.	29,948.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	163,714.	149,351.	8,953.	5,410.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	772,058.	704,322.	42,223.	25,513.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,344.	3,917.	125.	302.
9 Other employee benefits	37,129.	31,085.	2,411.	3,633.
10 Payroll taxes	80,304.	74,365.	3,932.	2,007.
11 Fees for services (non-employees):				
a Management				
b Legal	263.	237.		26.
c Accounting	23,000.	20,700.		2,300.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	34,177.	33,758.	-5.	424.
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	117,678.	116,621.		1,057.
12 Advertising and promotion	97,486.	89,506.	1,304.	6,676.
13 Office expenses	90,004.	81,468.	682.	7,854.
14 Information technology	40,501.	36,425.		4,076.
15 Royalties				
16 Occupancy	222,616.	206,542.	1,094.	14,980.
17 Travel	6,367.	5,815.	167.	385.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	161,855.	138,620.	14,900.	8,335.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	283,860.	255,474.		28,386.
23 Insurance	37,274.	34,259.	84.	2,931.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>MEMBERSHIP SERVICES</b>	101,423.	101,423.		
b <b>BAD DEBTS</b>	14,015.	14,015.		
c <b>MEMBERSHIP AND DUES</b>	5,633.	4,974.	321.	338.
d <b>STAFF DEVELOPMENT</b>	4,714.	4,311.	272.	131.
e All other expenses	102.			102.
25 <b>Total functional expenses.</b> Add lines 1 through 24e	2,546,427.	2,355,098.	76,463.	114,866.
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  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>	165,499.
	<b>2</b> Savings and temporary cash investments .....	386,776.	<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	83,410.	<b>3</b>	200,463.
	<b>4</b> Accounts receivable, net .....	42,561.	<b>4</b>	39,931.
	<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 .....	1,619.	<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	13,813.	<b>9</b>	11,996.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 8,810,656.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 802,909.	8,276,684.	<b>10c</b> 8,007,747.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<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 .....	2,477,859.	<b>15</b>	2,699,827.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	11,282,722.	<b>16</b>	11,125,463.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	235,266.	<b>17</b>	135,115.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	46,651.	<b>19</b>	47,615.
	<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 .....	50,000.	<b>22</b>	50,000.
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	4,841,963.	<b>23</b>	4,301,963.
	<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 .....	192,845.	<b>25</b>	27,039.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	5,366,725.	<b>26</b>	4,561,732.
<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 .....	3,731,528.	<b>27</b>	4,158,865.
	<b>28</b> Temporarily restricted net assets .....	1,255,082.	<b>28</b>	1,397,407.
	<b>29</b> Permanently restricted net assets .....	929,387.	<b>29</b>	1,007,459.
	<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 .....	5,915,997.	<b>33</b>	6,563,731.
<b>34</b> Total liabilities and net assets/fund balances .....	11,282,722.	<b>34</b>	11,125,463.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,917,847.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,546,427.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	371,420.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	5,915,997.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	214,394.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	61,920.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	6,563,731.

**Part XII Financial Statements and Reporting**

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

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



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1420944.	3138771.	2691076.	1620014.	1636676.	10507481.
<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 .....	1420944.	3138771.	2691076.	1620014.	1636676.	10507481.
<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.						10507481.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 .....	1420944.	3138771.	2691076.	1620014.	1636676.	10507481.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	279,005.	59,935.	63,869.	151,382.	145,171.	699,362.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....					2,096.	2,096.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....	1,051.					1,051.
<b>11 Total support.</b> Add lines 7 through 10						11209990.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	2,487,419.
<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 2013 (line 6, column (f) divided by line 11, column (f)) .....	<b>14</b>	93.73	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 .....	<b>15</b>	94.40	%
<b>16a 33 1/3% support test - 2013.</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 checked="" type="checkbox"/>		
<b>b 33 1/3% support test - 2012.</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 - 2013.</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 IV 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 - 2012.</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 IV 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 IV.) .....						
<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 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

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

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

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

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

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

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

**SEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**EXPLANATION: MISCELLANEOUS INCOME**

2009 AMOUNT: \$ 1,051.

2010 AMOUNT: \$ 0.

2011 AMOUNT: \$ 0.

2012 AMOUNT: \$ 0.

2013 AMOUNT: \$ 0.

Copy



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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2013**

Name of the organization

Employer identification number

DURHAM-CHAPEL HILL JEWISH FEDERATION

58-1384316

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

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

Name of organization <b>DURHAM-CHAPEL HILL JEWISH FEDERATION</b>	Employer identification number <b>58-1384316</b>
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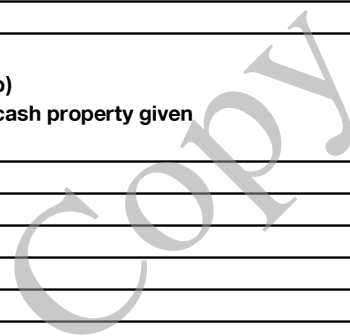
**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PARTNERSHIP FOR A JEWISH CENTER 1937 W CORNWALLIS ROAD DURHAM, NC 27705	\$ 540,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DAVID & JOANN RUBIN 803 EMORY DRIVE CHAPEL HILL, NC 27517	\$ 33,875.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ADAM & BETH GOLDSTEIN 104 UKIAH LANE CHAPEL HILL, NC 27514	\$ 40,086.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	JOEL FLEISHMAN BOX 90522 DURHAM, NC 27708	\$ 39,157.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	GREG & BRYNA RAPP 6819 MORROW MILL ROAD CHAPEL HILL, NC 27516	\$ 42,621.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>DURHAM-CHAPEL HILL JEWISH FEDERATION</b>	Employer identification number <b>58-1384316</b>
---	---

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

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



Name of organization <b>DURHAM-CHAPEL HILL JEWISH FEDERATION</b>	Employer identification number <b>58-1384316</b>
---	---

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) ▶ \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

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

**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

**2013**

**Open to Public Inspection**

Name of the organization

**DURHAM-CHAPEL HILL JEWISH FEDERATION**

Employer identification number

**58-1384316**

**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 .....	24	40
2 Aggregate contributions to (during year) .....	155,676.	130,100.
3 Aggregate grants from (during year) .....	187,179.	106,663.
4 Aggregate value at end of year .....	668,650.	1,462,517.
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 checked="" 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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an 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	

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

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

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

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

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

Yes  No

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

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

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

Yes  No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X .....

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

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

b Assets included in Form 990, Part X .....

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items

(check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,909,199.	1,807,600.	1,642,684.	1,489,150.	
b Contributions	285,776.	167,146.	418,947.	63,622.	
c Net investment earnings, gains, and losses	259,617.	256,554.	-7,920.	191,205.	
d Grants or scholarships	293,842.	295,440.	229,629.	34,255.	
e Other expenditures for facilities and programs				56,375.	
f Administrative expenses	29,583.	26,661.	16,482.	10,663.	
g End of year balance	2,131,167.	1,909,199.	1,807,600.	1,642,684.	

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

- a Board designated or quasi-endowment  %
- b Permanent endowment  47.30 %
- c Temporarily restricted endowment  52.70 %

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:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X

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

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		125,000.		125,000.
b Buildings		8,200,536.	580,671.	7,619,865.
c Leasehold improvements				
d Equipment		445,710.	213,394.	232,316.
e Other		39,410.	8,844.	30,566.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				8,007,747.

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

**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) INVESTMENTS HELD IN ENDOWMENTS	2,131,167.
(2) DUE FROM LERNER SCHOOL	568,660.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	2,699,827.

**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) ACCRUED LOSS ON INTEREST RATE SWAP	21,113.
(3) DUE TO RELATED	
(4) ORGANIZATION-PARTNERSHIP FOR A	
(5) JEWISH CENTER	5,926.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	27,039.

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>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<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>		
<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>	
<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>	

**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>	
<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>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<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>		
<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>	
<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>	

**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:**

**EXPLANATION: THESE ARE DONOR ADVISOR FUNDS FOR WHICH THE DONOR HAS ADVISORY PRIVILEGES.**

**PART X, LINE 2:**

**EXPLANATION: THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013. THE IRS FORM 990 AND OTHER TAX RETURNS SUBSEQUENT TO THE DECEMBER 31, 2010 FISCAL YEAR REMAIN SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES.**



**Part XIII** Supplemental Information *(continued)*

COPY



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		CAMPAIGN KICKOFF DINNER	KIDDISH CUP GOLF TOURNAMENT	1	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	10,608.	49,071.	3,945.	63,624.
	2	Less: Contributions		33,921.		33,921.
	3	Gross income (line 1 minus line 2)	10,608.	15,150.	3,945.	29,703.
Direct Expenses	4	Cash prizes		1,000.		1,000.
	5	Noncash prizes		783.		783.
	6	Rent/facility costs	1,505.	4,615.		6,120.
	7	Food and beverages	6,695.	4,406.		11,101.
	8	Entertainment	375.			375.
	9	Other direct expenses	457.	1,884.		2,341.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				21,720.
	11	Net income summary. Subtract line 10 from line 3, column (d)				7,983.

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_



**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

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

Name of the organization **DURHAM-CHAPEL HILL JEWISH FEDERATION** Employer identification number **58-1384316**

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

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

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

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
NC HILLEL 210 WEST CAMERON AVE CHAPEL HILL, NC 27516	56-6094521	501(C)(3)	11,074.	0.			TO PROVIDE FUNDING TO SUPPORT THE MISSION OF THE NC HILLEL - TO SERVE ALL JEWISH STUDENTS
CAROLINA FRIENDS SCHOOL 4809 FRIENDS SCHOOL RD DURHAM, NC 27705	58-0812560	501(C)(3)	5,000.	0.			GENERAL SUPPORT
LERNER DAY SCHOOL 1935 W CORNWALLIS ROAD DURHAM, NC 27705	58-2089673	501(C)(3)	22,600.	0.			TO PROVIDE SCHOLARSHIPS FOR CHILDREN TO ATTEND THE DAY SCHOOL
GREENSBORO JEWISH FEDERATION 5509 W FRIENDLY AVE GREENSBORO, NC 27410	23-7107693	501(C)(3)	10,000.	0.			SUPPORT THE LION OF JUDAH CAMPAIGN
JUDEA REFORM CONGREGATION 1933 W CORNWALLIS RD DURHAM, NC 27705	56-1337018	501(C)(3)	8,310.	0.			GENERAL SUPPORT
CHAPEL HILL KEHILLAH 1200 MASON FARM RD CHAPEL HILL, NC 27514	56-1976536	501(C)(3)	14,568.	0.			GENERAL SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **7.**
- 3** Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2013)

**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
SICHA 1004 WATTS STREET DURHAM, NC 27701	27-4599275	501(C)(3)	25,000.	0.			GENERAL SUPPORT

Copy

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
SPECIFIC ASSISTANCE IS GRANTED TO VARIOUS INDIVIDUALS IN THE US FOR EMERGENCIES SUCH AS UTILITY BILLS, MEDICATION AND RENT.	43	29,948.	0.		

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

**PART I, LINE 2:**

EXPLANATION: THE FEDERATION DOES MAINTAIN RECORDS THAT SUBSTANTIATE THE AMOUNT OF THE GRANTS AND THE GRANTEES' ELIGIBILITY. THE DIRECTOR OF JEWISH FAMILY SERVICES IS RESPONSIBLE FOR THE TRACKING OF THE GRANT FUNDS. THE JFS DIRECTOR DETERMINES ELIGIBILITY THROUGH 1) AN IN-PERSON ASSESSMENT AND 2) RECEIPT OF TWO BANK STATEMENTS, TAX RETURNS, AND DOCUMENTATION FROM INCOME SOURCES. DETERMINATION OF GRANT IS AT THE DISCRETION OF THE JFS DIRECTOR WHO IS RESPONSIBLE FOR PROVIDING DOCUMENTATION OF GRANTS TO THE CEO AND BOARD AS REQUESTED. CASH IS NEVER GIVEN TO AN INDIVIDUAL. RATHER,

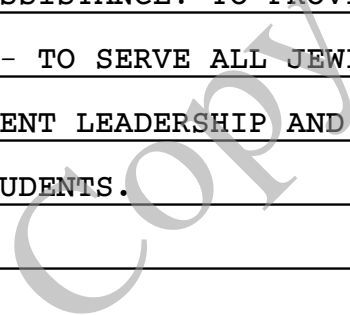
**Part IV Supplemental Information**

A CHECK IS WRITTEN TO PAY A SPECIFIC BILL (RENT, UTILITIES, ETC.). THE GRANTEE MUST PROVIDE AN INVOICE FOR THE PARTICULAR GRANT. NO INDIVIDUAL CAN RECEIVE MORE THAN \$1,000 IN ASSISTANCE PER YEAR, AND NO FAMILY CAN RECEIVE MORE THAN \$2,000 PER YEAR. FOR FOOD PANTRY ASSISTANCE, AN INDIVIDUAL MUST PROVIDE PROOF OF RESIDENCE IN DURHAM/CHAPEL HILL, AND ALL ARE LIMITED TO TWO BAGS OF FOOD PER MONTH. THERE ARE NO INCOME RESTRICTIONS ON FOOD PANTRY ASSISTANCE.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: NC HILLEL

(H) PURPOSE OF GRANT OR ASSISTANCE: TO PROVIDE FUNDING TO SUPPORT THE MISSION OF THE NC HILLEL - TO SERVE ALL JEWISH STUDENTS ACROSS THE STATE BY SUPPORTING JEWISH STUDENT LEADERSHIP AND PROVIDING MEANINGFUL EXPERIENCES FOR JEWISH STUDENTS.









**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2013**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

Name of the organization **DURHAM-CHAPEL HILL JEWISH FEDERATION** Employer identification number **58-1384316**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	32	80,878.	FMV ON DATE OF GIFT
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

EXPLANATION: THE ORGANIZATION SELLS DONATED STOCK THROUGH A BROKERAGE COMPANY.

Copy

**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

**2013**

Open to Public  
Inspection

Name of the organization

DURHAM-CHAPEL HILL JEWISH FEDERATION

Employer identification number

58-1384316

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

COMMUNITY, TO HELP THOSE IN NEED BOTH HERE AND ABROAD, AND TO PROVIDE  
AND SUPPORT PROGRAMS AND SERVICES THAT ENABLE CURRENT AND FUTURE  
GENERATIONS TO LEAD MORE MEANINGFUL LIVES INSPIRED BY JEWISH VALUES.

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

INSPIRED BY JEWICH VALUE.

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

EXPLANATION: MEMBERS OF THE BOARD ARE RELATED AS FOLLOWS:

ELLEN AND PHIL SINGER ARE MARRIED

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

EXPLANATION: THE EXECUTIVE COMMITTEE REVIEWS THE FORM 990 BEFORE IT IS  
SIGNED AND FILED.

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

EXPLANATION: EACH BOARD MEMBER IS REQUIRED TO SIGN A CONFLICT OF INTEREST  
STATEMENT WHEN APPOINTED. EACH YEAR THE MEMBERS MUST RE-SIGN STATING  
WHETHER THERE ARE ANY CONFLICTS. THE CONFLICT OF INTEREST STATEMENTS ARE  
REVIEWED BY THE EXECUTIVE COMMITTEE.

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

EXPLANATION: THE SEARCH COMMITTEE CONSULTS WITH AN INDEPENDENT  
REPRESENTATIVE FROM THE NATIONAL ORGANIZATION IN REGARDS TO COMPENSATION

Name of the organization DURHAM-CHAPEL HILL JEWISH FEDERATION	Employer identification number 58-1384316
--	--

FOR THE EXECUTIVE DIRECTOR. THEY ALSO DO A COMPARABILITY STUDY OF SIMILAR SIZED ORGANIZATIONS IN THEIR GENERAL AREA.

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

EXPLANATION: THE DURHAM-CHAPEL HILL JEWISH FEDERATION MAKES ITS GOVERNING DOCUMENTS, FINANCIAL STATEMENTS AND ANY POLICIES AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST TO THE EXECUTIVE DIRECTOR.

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

GAIN ON INTEREST RATE SWAP	61,920.
----------------------------	---------

FORM 990, PART XII, LINE 2C

EXPLANATION: THE ORGANIZATION HAS NOT CHANGED EITHER ITS PROCESS FOR REVIEW OVERSIGHT OF ITS FINANCIAL STATEMENTS PROCESS OR SELECTION OF ITS INDEPENDENT ACCOUNTANT 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. ▶ See separate instructions.

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

OMB No. 1545-0047

**2013**

**Open to Public  
Inspection**

Name of the organization

**DURHAM-CHAPEL HILL JEWISH FEDERATION**

Employer identification number

**58-1384316**

**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
PARTNERSHIP FOR A JEWISH CENTER - 26-1443727 1937 W CORNWALLIS ROAD DURHAM, NC 27705	SUPPORTING ORGANIZATION FOR THE DURHAM-CHAPEL HILL JEWISH FEDERATION	NORTH CAROLINA	501(C)3	170(B)(1)(A)			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.

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

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) 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) PARTNERSHIP FOR A JEWISH CENTER	C	540,000.	CASH TRANSFERRED
(2) PARTNERSHIP FOR A JEWISH CENTER	L	0.	NO VALUE ASSIGNED
(3) PARTNERSHIP FOR A JEWISH CENTER	N	0.	NO VALUE ASSIGNED
(4) PARTNERSHIP FOR A JEWISH CENTER	O	0.	NO VALUE ASSIGNED
(5)			
(6)			





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

2013

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

For calendar year 2013 or other tax year beginning , and ending

Information about Form 990-T and its instructions is available at 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).

Department of the Treasury Internal Revenue Service

Header section containing organization name (DURHAM-CHAPEL HILL JEWISH FEDERATION), address (1937 W CORNWALLIS ROAD), and identification number (58-1384316).

Section C: Book value of all assets at end of year (11,125,463) and Section G: Check organization type (501(c) corporation).

H Describe the organization's primary unrelated business activity: ADVERTISING

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? No

J The books are in care of KATY CLARK Telephone number 919-354-4951

Table with 4 columns: Part I Unrelated Trade or Business Income, (A) Income, (B) Expenses, (C) Net. Rows include Advertising income (2,096) and Total (2,096).

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)

Table with 3 columns: Description, (A) Income, (B) Expenses, (C) Net. Rows include Total deductions (0) and Unrelated business taxable income (0).

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation.
36 Trusts Taxable at Trust Rates. See instructions for tax computation.
37 Proxy tax. See instructions
38 Alternative minimum tax
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)
40b Other credits (see instructions)
40c General business credit. Attach Form 3800
40d Credit for prior year minimum tax (attach Form 8801 or 8827)
40e Total credits. Add lines 40a through 40d
41 Subtract line 40e from line 39
42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule)
43 Total tax. Add lines 41 and 42
44a Payments: A 2012 overpayment credited to 2013
44b 2013 estimated tax payments
44c Tax deposited with Form 8868
44d Foreign organizations: Tax paid or withheld at source (see instructions)
44e Backup withholding (see instructions)
44f Credit for small employer health insurance premiums (Attach Form 8941)
44g Other credits and payments: Form 2439 Form 4136 Other
45 Total payments. Add lines 44a through 44g
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid
49 Enter the amount of line 48 you want: Credited to 2014 estimated tax Refunded

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

1 At any time during the 2013 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 TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here
2 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.
3 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

1 Inventory at beginning of year
2 Purchases
3 Cost of labor
4a Additional section 263A costs (att. schedule)
4b Other costs (attach schedule)
5 Total. Add lines 1 through 4b
6 Inventory at end of year
7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2
8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?

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

Paid Preparer Use Only Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
JOHN H. WAGSTAFF, CPA JOHN H. WAGSTAFF, CPA
Firm's name THOMAS, KNIGHT, TRENT, KING AND COMPANY Firm's EIN 56-1018513
3400 CROASDAILE DRIVE, SUITE 301
Firm's address DURHAM, NC 27705 Phone no. (919) 383-8585

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

<b>1. Description of property</b>		
(1)		
(2)		
(3)		
(4)		
<b>2. Rent received or accrued</b>		
<b>(a)</b> 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>3(a)</b> Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total <b>0.</b>	Total <b>0.</b>	
<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) <b>0.</b>		<b>(b) Total deductions.</b> Enter here and on page 1, Part I, line 6, column (B) <b>0.</b>

**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)</b> Straight line depreciation (attach schedule)	<b>(b)</b> Other deductions (attach schedule)
(1)			
(2)			
(3)			
(4)			
<b>4. Amount of average acquisition debt on or allocable to debt-financed property</b> (attach schedule)	<b>5. Average adjusted basis of or allocable to debt-financed property</b> (attach schedule)	<b>6. Column 4 divided by column 5</b>	<b>7. Gross income reportable</b> (column 2 x column 6)
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Totals</b> <b>0.</b>		<b>0.</b>	<b>0.</b>
<b>Total dividends-received deductions</b> included in column 8 <b>0.</b>			

**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)</b> (see instructions)	<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)					
<b>Nonexempt Controlled Organizations</b>					
<b>7. Taxable Income</b>	<b>8. Net unrelated income (loss)</b> (see instructions)	<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> <b>0.</b>			<b>0.</b>	<b>0.</b>	

**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> .....	<b>0.</b>			<b>0.</b>

**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> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>

**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) <b>DURHAM-CHAPEL</b>						
(2) <b>HILL SHALOM</b>	<b>2,096.</b>	<b>1,527.</b>		<b>0.</b>	<b>0.</b>	
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....	<b>2,096.</b>	<b>1,527.</b>	<b>569.</b>			<b>0.</b>

**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>	<b>2,096.</b>	<b>1,527.</b>				<b>0.</b>
<b>Totals, Part II</b> (lines 1-5) .....	<b>2,096.</b>	<b>1,527.</b>				<b>0.</b>

**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 .....			<b>0.</b>

• If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box  **X**

**Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. <b>DURHAM-CHAPEL HILL JEWISH FEDERATION</b>	Employer identification number (EIN) or <b>58-1384316</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1937 W CORNWALLIS ROAD</b>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>DURHAM, NC 27705</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

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

**KATY CLARK**

• The books are in the care of  **1937 W CORNWALLIS ROAD - DURHAM, NC 27705**  
Telephone No.  **919-354-4951** Fax No.

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

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

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2014**.

5 For calendar year **2013**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL TIME IS NEEDED TO FILE A COMPLETE AND ACCURATE RETURN.**

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	<b>0.</b>
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	<b>0.</b>
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	<b>0.</b>

**Signature and Verification must be completed for Part II only.**

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

Signature  Title  Date



# C Corporation Tax Return 2013

North Carolina Department of Revenue

**CD-405 (39)**

For calendar year 2013, or other tax year beginning <span style="margin-left: 150px;">13</span> and ending		DOR Use Only
<b>DURHAM-CHAPEL HILL JEWISH FEDERATION</b> 1937 W CORNWALLIS ROAD DURHAM NC 27705		Federal Employer ID Number <b>581384316</b> N.C. Secretary of State ID Number NAICS Code
<input type="checkbox"/> Fed Schedule M-3 is attached <input type="checkbox"/> Has Escheatable Property	<input type="checkbox"/> Initial Filer <input type="checkbox"/> Final Return	<input type="checkbox"/> Captive REIT <input type="checkbox"/> NC-478
<input type="checkbox"/> CD-479 <input checked="" type="checkbox"/> Nonprofit/Tax Exempt		<input type="checkbox"/> Amended Return <input type="checkbox"/> Combined Return <input type="checkbox"/> Non U.S./ Foreign
Is this corporation related to another corporation as:		
<input type="checkbox"/> Parent		<input type="checkbox"/> Subsidiary <input type="checkbox"/> Affiliate

DURH 1937 27705 581384316 M3 N EP N IF N FR N  
 PP 561018513 PFSP F RE N 478 N 479 N NP/TE Y  
 TN 9193544936 PAR N SUB N AFF N AR N CR N NF N

**DURHAM-CHAPEL HILL JEWISH FEDERATION**

1937 W CORNWALLIS ROAD DURHAM NC 27705

BD	0	08	0	20	0	29E	0
GR	0	09	0	21	0	31	0
TA	0	10	0	22	0	32	0
01	0	11	0	24	0	36	0
HCE	N	13	0	26	0	EU	
02	0	15	0	27	0	37A	0
03	0	16	0	29A	0	37B	0
05	0	17	1000000	29B	0	40	0
06	0	18	0	29C	0	41	0
07	0	19	0	29D	0	42	0



<b>Sch. A Computation of Franchise Tax</b>	9. Franchise Tax Overpaid <span style="float: right;">0</span>
1. Cap Stock, Surplus, & Undivided Profits <span style="float: right;">0</span>	<b>Sch. B Computation of Corporate Income Tax</b>
Holding Company Exception <span style="float: right;">N</span>	10. Federal Taxable Income <span style="float: right;">0</span>
2. Investment in N.C. Tangible Property <span style="float: right;">0</span>	11. Adjustments to Federal Taxable Income <span style="float: right;">0</span>
3. Appraised Value of N.C. Tangible Property <span style="float: right;">0</span>	12. Net Income Before Contributions <span style="float: right;">0</span>
4. Taxable Amount <span style="float: right;">0</span>	13. Contributions to Donees Outside N.C. <span style="float: right;">0</span>
5. Total Franchise Tax Due <span style="float: right;">0</span>	14. N.C. Taxable Income <span style="float: right;">0</span>
6. Application for Franchise Tax Extension <span style="float: right;">0</span>	15. Nonapportionable Income <span style="float: right;">0</span>
7. Tax Credits <span style="float: right;">0</span>	16. Apportionable Income <span style="float: right;">0</span>
8. Franchise Tax Due <span style="float: right;">0</span>	17. Apportionment Factor <span style="float: right;">100.0000%</span>

<b>Sign Return Below</b>	<input type="checkbox"/> Refund Due <span style="float: right;">0</span>	<input type="checkbox"/> Payment Due <span style="float: right;">0</span>	
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Signature and Title of Officer <b>JOHN H. WAGSTAFF, CPA</b> <small>Signature of Paid Preparer</small>	Corporate Telephone Number <b>(919) 383-8585</b> <small>Preparer's Telephone Number</small>	Date <b>56-1018513</b> <small>Preparer's FEIN, SSN, or PTIN</small>
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I certify that, to the best of my knowledge, this return is accurate and complete.  FEIN  SSN  PTIN

**CD-405 Line-by-Line Information**

Enter the amount of bonus depreciation from Schedule H, Line 1(g)		0	
<b>Sch. B Computation of Corporate Income Tax</b>		<b>Sch. D Investment in N.C. Tangible Property</b>	
18. Income Apportioned to N.C.	0	Inventory valuation method	
19. Nonapportionable Income Allocated to N.C.	0	1. Total inventories located in N.C.	0
20. Income Subject to N.C. Tax	0	2. Total furniture, fixtures, and M & E located in N.C.	0
21. % Depletion over Cost - N.C. Property	0	3. Total land and buildings located in N.C.	0
22. Net Economic Loss (Attach schedule)	0	4. Total leasehold improvements and other N.C. tangible property	0
23. Income Before Contributions to N.C. Donees	0	5. Add Lines 1 through 4	0
24. Contributions to N.C. Donees	0	6. Acc. depreciation, depletion, and amortization with respect to N.C. tangible property	0
25. Net Taxable Income	0	7. Debts existing for N.C. real estate	0
26. N.C. Net Income Tax	0	8. Investment in N.C. Tangible Property	0
27. Annual Report Fee	0		
28. Add Lines 26 and 27	0	<b>Sch. E Appraised Value of N.C. Tangible Property</b>	
29. Payments and Credits		1. County tax value of N.C. tangible property	0
a. Application for Income Tax Extension	0	2. Appraised value of N.C. tangible property	0
b. 2013 Estimated Tax (previous payments if amended)	0		
c. Partnership (include Form D-403, NC K-1)	0	<b>Sch. G Federal Taxable Income Before NOL Deduction</b>	
d. Nonresident Withholding (include 1099 or W-2)	0	1. a. Gross receipts or sales	0
e. Tax Credits	0	b. Returns and allowances	0
30. Add Lines 29a through 29e	0	c. Balance - Line 1a minus Line 1b	0
31. Income Tax Due	0	2. Cost of goods sold (Attach schedule)	0
32. Income Tax Overpaid	0	3. Gross Profit (Line 1c minus Line 2)	0
<b>Tax Due or Refund</b>		4. Dividends (Attach schedule)	0
33. Franchise Tax Due or Overpayment	0	5. a. Interest on obligations of U.S. and its instrumentalities	0
34. Income Tax Due or Overpayment	0	b. Other interest	0
35. Balance of Tax Due or Overpayment	0	6. Gross rents	0
36. Underpayment of Estimated Income Tax	0	7. Gross royalties	0
EU. Exception to Underpayment of Estimated Tax		8. Capital gain net income (Attach schedule)	0
37. a. Interest	0	9. Net gain (loss) (Attach schedule)	0
b. Penalties	0	10. Other income (Attach schedule)	0
38. Total Due	0	11. Total Income	0
39. Overpayment	0	12. Compensation of officers (Attach schedule)	0
40. 2014 Estimated Income Tax	0	13. Salaries and wages (less employment credits)	0
41. N.C. Nongame and Endangered Wildlife Fund	0	14. Repairs and maintenance	0
42. Amount to be Refunded	0	15. Bad debts	0
		16. Rents	0
<b>Sch. C Capital Stock, Surplus, and Undivided Profits</b>		17. Taxes and licenses	0
1. Total capital stock outstanding less cost of treasury stock	0	18. Interest	0
2. Paid-in or capital surplus	0	19. Charitable contributions	0
3. Retained earnings	0	20. a. Depreciation	0
4. Other surplus	0	b. Depreciation included in cost of goods sold	0
5. Deferred or unearned income	0	c. Balance - Line 20a minus 20b	0
6. Allowance for bad debts	0	21. Depletion	0
7. LIFO reserves	0	22. Advertising	0
8. Other reserves that do not represent definite and accrued legal liabilities (Attach schedule)	0	23. Pension, profit-sharing, and similar plans	0
9. Add Lines 1 through 8	0	24. Employee benefit programs	0
10. Affiliated indebtedness (Attach schedule)	0	25. Domestic production activities deduction	0
11. Line 9 plus (or minus) Line 10	0	26. Other deductions (Attach schedule)	0
12. Apportionment factor	100.0000%	27. Total Deductions	0
13. Capital Stock, Surplus, and Undivided Profits	0	28. Taxable Income Per Federal Return Before NOL and Special Deductions	0
		29. Special Deductions	0
		30. Federal Taxable Income	0

**Sch. H Adjustments to Federal Taxable Income**

1. Additions		
a. Taxes based on net income	1a.	0
b. Dividends paid by captive REITs	1b.	0
c. Contributions	1c.	0
d. Royalties paid to related members	1d.	0
e. Expenses attributable to income not taxed	1e.	0
f. Domestic production activities deduction	1f.	0
g. Bonus depreciation	1g.	0
h. Other (Attach schedule)	1h.	0
2. Total Additions	2.	0
3. Deductions		
a. U.S. obligation interest (net of expenses)	3a.	0
b. Other deductible dividends	3b.	0
c. Dividends received from captive REITs	3c.	0
d. Royalties received from related members	3d.	0
e. Interest on deposits with FHLB (net of expenses) S&L's only	3e.	0
f. Bonus depreciation	3f.	0
g. Section 179 expense deduction	3g.	0
h. Other (Attach schedule)	3h.	0
4. Total Deductions	4.	0
5. Adjustments to Federal Taxable Income	5.	0

**Sch. I Contributions**

1. Contributions to Donees Outside N.C.		
a. Total contributions to donees outside N.C.	1a.	0
b. Multiply Schedule B, Line 12 by 5%	1b.	0
c. Amount Deductible	1c.	0
2. Contributions to N.C. Donees		
a. Total contributions to N.C. donees other than those listed in Line 2d	2a.	0
b. Multiply Sch. B, Line 23 by 5%	2b.	0
c. Enter the lesser of Line 2a or 2b	2c.	0
d. Total contributions to the State of N.C. and its political subdivisions	2d.	0
e. Amount Deductible	2e.	0

**Other Information - All Taxpayers Must Complete this Schedule**

<p>1. a. State of incorporation <b>NC</b></p> <p>    b. Date incorporated <b>05 04 98</b></p> <p>2. Date of N.C. Certificate of Authority</p> <p>3. a. Reg or principal trade or bus in N.C.</p> <p>    b. Reg or principal trade or bus everywhere</p> <p>4. Principal place bus is directed or managed <b>DURHAM</b></p> <p>5. What was the last year the IRS redetermined the corporation's federal taxable income?</p> <p>6. a. Were adjustments reported to N.C.? <b>N</b></p> <p>    b. If so, when?</p> <p>7. Does this corporation finance or discount its receivables through a related or an affiliated company? <b>N</b></p>	<p>8. Is this corporation subject to franchise tax but not N.C. income tax because the corporation's income tax activities are protected under P.L. 86-272? (If yes, attach explanation) <b>N</b></p> <p>9. Officers' names and addresses:</p> <p>    President <b>JEFF KOWEEK</b></p> <p>    Vice-President <b>MORRIS WALLACK</b></p> <p>    Secretary <b>CAROL HAYNES</b></p> <p>    Treasurer <b>DAVID LUKS</b></p>
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369471 11-01-13

**Explanation of Changes for Amended Return:**

Sch. L Balance Sheet per Books

Assets	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
1. Cash		0		0
2. a. Trade notes and accounts receivable	0		0	
b. Less allowance for bad debts (	0)	0 (	0)	0
3. Inventories		0		0
4. a. U.S. government obligations		0		0
b. State and other obligations		0		0
5. Tax-exempt securities		0		0
6. Other current assets (Attach schedule)		0		0
7. Loans to shareholders		0		0
8. Mortgage and real estate loans		0		0
9. Other investments (Attach schedule)		0		0
10. a. Buildings and other depreciable assets	0		0	
b. Less accumulated depreciation (	0)	0 (	0)	0
11. a. Depletable assets	0		0	
b. Less accumulated depletion (	0)	0 (	0)	0
12. Land (net of any amortization)		0		0
13. a. Intangible assets (amortizable only)	0		0	
b. Less accumulated amortization (	0)	0 (	0)	0
14. Other assets (Attach schedule)		0		0
15. <b>Total Assets</b>		0		0
<b>Liabilities and Shareholders' Equity</b>				
16. Accounts payable		0		0
17. Mortgages, notes, and bonds payable in less than 1 year		0		0
18. Other current liabilities (Attach schedule)		0		0
19. Loans from shareholders		0		0
20. Mortgages, notes, and bonds payable in 1 year or more		0		0
21. Other liabilities (Attach schedule)		0		0
22. Capital stock: a. Preferred Stock	0		0	
b. Common Stock	0	0	0	0
23. Additional paid-in capital		0		0
24. Retained earnings - Appropriated (Attach schedule)		0		0
25. Retained earnings - Unappropriated		0		0
26. Adjustments to shareholders' equity (Attach schedule)		0		0
27. Less cost of treasury stock	(	0)	(	0)
28. <b>Total Liabilities and Shareholders' Equity</b>		0		0

Sch. M-1 Reconciliation of Income (Loss) per Books with Income per Return

1. Net income (loss) per books	0	7. Income recorded on books this year	
2. Federal income tax	0	not included on this return:	
3. Excess of capital losses over capital gains	0	Tax-exempt interest	\$ 0
4. Income subject to tax not recorded on books this year:	0		
5. Expenses recorded on books this year not deducted on this return:		8. Deductions on this return not charged against book income this year:	
a. Depreciation	\$ 0	a. Depreciation	\$ 0
b. Charitable Contributions	\$ 0	b. Charitable Contributions	\$ 0
c. Travel and entertainment	\$ 0		
6. Add Lines 1 through 5	0	9. Add Lines 7 and 8	0
	0	10. Income	0

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**Sch. M-2 Retained Earnings Analysis**

1. Balance at beginning of year	0	5. Distributions:	a. Cash	0
2. Net income (loss) per books	0		b. Stock	0
3. Other increases:			c. Property	0
		6. Other decreases:		0
	0	7. Add Lines 5 and 6		0
4. Add Lines 1, 2, and 3	0	8. Balance at End of Year		0

**Sch. N Nonapportionable Income**

Nonapportionable Income	Gross Amounts	Related Expenses	Net Amounts	Net Amounts Allocated Directly to N.C.
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
1. Nonapportionable Income			0	
2. Nonapportionable Income Allocated to N.C.				0

Explanation of why income listed is nonapportionable income rather than apportionable income:

**Sch. O Computation of Apportionment Factor**

**Part 1. Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C.** 100.0000%

**Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States**

	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	0	0	0	0	
2. Buildings	0	0	0	0	
3. Inventories	0	0	0	0	
4. Other property	0	0	0	0	
5. Total	0	0	0	0	
6. Average value of property		0		0	
7. Rented Property		0		0	Factor
8. Property Factor		0		0	.0000%
9. Gross Payroll		0		0	
10. Compensation of general executive officers		0		0	
11. Payroll Factor		0		0	.0000%
12. Sales Factor		0		0	.0000%
13. Sales Factor					.0000%
14. Total of Factors					.0000%
15. N.C. Apportionment Factor					.0000%
<b>Part 3. Corporations Apportioning Franchise or Income to N.C. and to Other States Using Single Sales Factor</b>					.0000%
<b>Part 4. Special Apportionment</b>					.0000%

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