

**Return of Organization Exempt From Income Tax**

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

Department of the Treasury  
Internal Revenue Service

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

**A** For the **2005** calendar year, or tax year beginning and ending

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

**C** Name of organization  
**THE JEWISH FOUNDATION FOR THE RIGHTEOUS, INC.**  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
**305 SEVENTH AVENUE 19TH FL.**  
 City or town, state or country, and ZIP + 4  
**NEW YORK, NY 10001**

**D** Employer identification number  
**13-3807016**

**E** Telephone number  
**(212) 727-9955**

**F** Accounting method  Cash  Accrual  
 Other (specify) ▶

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

**G** Website ▶ **WWW.JFR.ORG**

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

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

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **4,432,256.**

**H** and **I** are not applicable to section 527 organizations  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes," enter number of affiliates ▶ **N/A**  
**H(c)** Are all affiliates included? **N/A**  Yes  No (If "No," attach a list)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number ▶ **N/A**

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

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

		1a		1b		1c		1d	
Revenue	1	Contributions, gifts, and similar amounts received							
	a	Direct public support		2,318,920.					
	b	Indirect public support							
	c	Government contributions (grants)							
	d	Total (add lines 1a through 1c) (cash \$ 2,318,920. noncash \$ )						2,318,920.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)							
	3	Membership dues and assessments							
	4	Interest on savings and temporary cash investments							
	5	Dividends and interest from securities							
	6a	Gross rents							
	b	Less rental expenses							
	c	Net rental income or (loss) (subtract line 6b from line 6a)							
	7	Other investment income (describe ▶ INTEREST INCOME )						434,100.	
8a	Gross amount from sales of assets other than inventory		(A) Securities		(B) Other				
	Less cost or other basis and sales expenses		8a		8b				
	Gain or (loss) (attach schedule)		8c						
	Net gain or (loss) (combine line 8c, columns (A) and (B))						8d		
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>								
a	Gross revenue (not including \$ 0. of contributions reported on line 1a)		9a		1,679,236.				
b	Less direct expenses other than fundraising expenses		9b		443,674.				
c	Net income or (loss) from special events (subtract line 9b from line 9a)				SEE STATEMENT 1		9c		
10a	Gross sales of inventory, less returns and allowances		10a						
	Less cost of goods sold		10b						
	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)						10c		
11	Other revenue (from Part VII, line 103)								
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)						12		
Expenses	13	Program services (from line 44, column (B))						13	
	14	Management and general (from line 44, column (C))						14	
	15	Fundraising (from line 44, column (D))						15	
	16	Payments to affiliates (attach schedule)						16	
	17	Total expenses (add lines 16 and 44, column (A))						17	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)						18	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))						19	
	20	Other changes in net assets or fund balances (attach explanation)						20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)						21	

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THE JEWISH FOUNDATION FOR THE RIGHTEOUS,  
INC.

Form 990 (2005)

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**Part II Statement of Functional Expenses**

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ 0 • noncash \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>				
23 Specific assistance to individuals (attach schedule)	1,508,840.	1,508,840.	STATEMENT 2	
24 Benefits paid to or for members (attach schedule)				
25 Compensation of officers, directors, etc	172,349.	172,349.	0.	0.
26 Other salaries and wages	380,454.	197,796.	37,352.	145,306.
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	38,000.	32,300.	1,900.	3,800.
32 Legal fees	263.	224.	13.	26.
33 Supplies				
34 Telephone	6,551.	5,895.	328.	328.
35 Postage and shipping	40,025.	14,238.	1,017.	24,770.
36 Occupancy	91,951.	68,963.	9,195.	13,793.
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel	602.	422.	180.	
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc (attach schedule)	79,201.	72,073.	3,960.	3,168.
43 Other expenses not covered above (itemize)				
a PUBLIC RELATIONS	36,760.	29,408.		7,352.
b OFFICE EXPENSE	63,751.	44,625.	3,188.	15,938.
c FUND RAISING - DIRECT				
d MAIL	216,953.			216,953.
e				
f				
g				
44 Total functional expenses. Add lines 22 through 43 (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	2,635,700.	2,147,133.	57,133.	431,434.

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

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

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**Part IV Balance Sheets** (See the instructions)

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

		(A) Beginning of year	(B) End of year
Assets	45 Cash - non-interest-bearing		45
	46 Savings and temporary cash investments	1,117,868.	46 1,959,351.
	47 a Accounts receivable	47a	
	b Less allowance for doubtful accounts	47b	47c
	48 a Pledges receivable	48a 285,792.	
	b Less allowance for doubtful accounts	48b	48c 285,792.
	49 Grants receivable		49
	50 Receivables from officers, directors, trustees, and key employees		50
	51 a Other notes and loans receivable	51a	
	b Less allowance for doubtful accounts	51b	51c
	52 Inventories for sale or use		52
	53 Prepaid expenses and deferred charges	1,685.	53 21,684.
	54 Investments - securities STMT 4 STMT 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	5,120,654.	54 5,539,904.
	55 a Investments - land, buildings, and equipment basis	55a	
	b Less accumulated depreciation	55b	55c
56 Investments - other		56	
57 a Land, buildings, and equipment basis	57a 519,465.		
b Less accumulated depreciation STMT 6	57b 372,968.	57c 146,497.	
58 Other assets (describe ► SECURITY DEPOSITS )	17,745.	58 17,744.	
59 <b>Total assets</b> (must equal line 74) Add lines 45 through 58	6,523,635.	59 7,970,972.	
Liabilities	60 Accounts payable and accrued expenses	22,000.	60 116,455.
	61 Grants payable		61
	62 Deferred revenue		62
	63 Loans from officers, directors, trustees, and key employees		63
	64 a Tax-exempt bond liabilities		64a
	b Mortgages and other notes payable		64b
	65 Other liabilities (describe ► )		65
66 <b>Total liabilities.</b> Add lines 60 through 65	22,000.	66 116,455.	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
	67 Unrestricted	4,558,397.	67 5,807,964.
	68 Temporarily restricted	1,776,751.	68 1,855,898.
	69 Permanently restricted	166,487.	69 190,655.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74		
	70 Capital stock, trust principal, or current funds		70
	71 Paid-in or capital surplus, or land, building, and equipment fund		71
	72 Retained earnings, endowment, accumulated income, or other funds		72
73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	6,501,635.	73 7,854,517.	
74 <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	6,523,635.	74 7,970,972.	

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** (See the instructions)

a	Total revenue, gains, and other support per audited financial statements		a	4,432,256.
b	Amounts included on line a but not on Part I, line 12			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify) <u>DIRECT EXPENSE SPECIAL EVENT</u>	b4	443,674.	
	Add lines b1 through b4		b	443,674.
c	Subtract line b from line a		c	3,988,582.
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	0.
e	<b>Total revenue</b> (Part I, line 12) Add lines c and d		e	3,988,582.

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

a	Total expenses and losses per audited financial statements		a	3,079,374.
b	Amounts included on line a but not on Part I, line 17			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify) <u>DIRECT EXPENSE SPECIAL EVENT</u>	b4	443,674.	
	Add lines b1 through b4		b	443,674.
c	Subtract line b from line a		c	2,635,700.
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	0.
e	<b>Total expenses</b> (Part I, line 17) Add lines c and d		e	2,635,700.

**Part V-A Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
SEE STATEMENT 7		172,349.	0.	0.



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Part VI Other Information (continued)		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)			
82b			N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
84b			N/A
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
85c			N/A
85d			N/A
85e			N/A
85f			N/A
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?			
85h			N/A
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12		
86a			N/A
86b			N/A
87	501(c)(12) organizations Enter a Gross income from members or shareholders		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
87b			N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0.		
89 b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes" attach a statement explaining each transaction		X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0.			
d Enter Amount of tax on line 89c, above, reimbursed by the organization ▶ 0.			
90 a	List the states with which a copy of this return is filed ▶ NY		
90b			9
91 a	The books are in care of ▶ ORGANIZATION Telephone no ▶ (212) 727-9955 Located at ▶ 305 SEVENTH AVENUE 19TH FL NEW YORK, NY ZIP + 4 ▶ 10001		
91 b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ N/A See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	Yes	No
91b			X
91 c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶ N/A		X
91c			X
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92		N/A

Form 990 (2005)

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

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income			14	434,100.	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			01	1,235,562.	
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		1,669,662.	0.
105 Total (add line 104, columns (B), (D), and (E))					1,669,662.

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

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

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	SEE STATEMENT 8

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

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

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

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

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

Please Sign Here: Signature of officer: *Mark J. Wolf* Date: 1/23/07 Type or print name and title: Treasurer

Paid Preparer's Use Only: Preparer's signature: *Mark J. Wolf* Date: 1/23/07 Check if self-employed:  Preparer's SSN or PTIN: 900784190

Firm's name (or yours if self-employed), address, and ZIP + 4: KONIGSBERG, WOLF & CO., P.C., 440 PARK AVENUE SOUTH, NEW YORK, N.Y. 10016

EIN: Phone no: (212) 685-7215

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

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

**Supplementary Information-(See separate instructions.)**  
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

**2005**

Name of the organization **THE JEWISH FOUNDATION FOR THE RIGHTEOUS, INC.** Employer identification number **13 3807016**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JONATHAN GRUBER	EDUCATION 40.00	71,423.		
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Total number of other employees paid over \$50,000 ▶	0			

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
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Total number of others receiving over \$50,000 for professional services ▶	0	

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms If there are none, enter "None " See page 2 of the instructions )

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
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Total number of other contractors receiving over \$50,000 for other services ▶	0	

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

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

- The organization is not a private foundation because it is (Please check only **ONE** applicable box.)
- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
  - 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
  - 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
  - 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
  - 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state **▶** \_\_\_\_\_
  - 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
  - 11a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
  - 11b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
  - 12  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
  - 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) Check the box that describes the type of supporting organization **▶**  Type 1  Type 2  Type 3

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

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

THE JEWISH FOUNDATION FOR THE RIGHTEOUS,

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting.**  
 Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	2,474,349.	1,838,777.	3,042,702.	2,014,755.	9,370,583.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	221,460.	986,904.	615,606.		1,823,970.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	414,737.	298,971.	292,821.	274,646.	1,281,175.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	3,110,546.	3,124,652.	3,951,129.	2,289,401.	12,475,728.
24 Line 23 minus line 17	2,889,086.	2,137,748.	3,335,523.	2,289,401.	10,651,758.
25 Enter 1% of line 23	31,105.	31,247.	39,511.	22,894.	
26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24					213,035.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2001 through 2004 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					1,542,358.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					10,651,758.
d Add Amounts from column (e) for lines 18 1,281,175. 19 22 1,542,358.					2,823,533.
e Public support (line 26c minus line 26d total)					7,828,225.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					73.4923%
27 Organizations described on line 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year	N/A				
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2) enter the sum of these differences (the excess amounts) for each year	N/A				
c Add Amounts from column (e) for lines 15 16 17 20 21					N/A
d Add Line 27a total and line 27b total					N/A
e Public support (line 27c total minus line 27d total)					N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)					N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					N/A %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15	NONE				

**Part V Private School Questionnaire** (See page 7 of the instructions)

N/A

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

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement )  _____ _____ _____		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement )  _____ _____		
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )  _____ _____		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations												
		N/A													
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
37	Total lobbying expenditures to influence a legislative body (direct lobbying)														
38	Total lobbying expenditures (add lines 36 and 37)														
39	Other exempt purpose expenditures														
40	Total exempt purpose expenditures (add lines 38 and 39)														
41	Lobbying nontaxable amount Enter the amount from the following table -														
	<table border="0"> <tr> <td style="padding-right: 20px;">If the amount on line 40 is -</td> <td>The lobbying nontaxable amount is -</td> </tr> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 40</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </table>	If the amount on line 40 is -	The lobbying nontaxable amount is -	Not over \$500,000	20% of the amount on line 40	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 40 is -	The lobbying nontaxable amount is -														
Not over \$500,000	20% of the amount on line 40														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
42	Grassroots nontaxable amount (enter 25% of line 41)														
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36														
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38														

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A (e) Total
	(a) 2005	(b) 2004	(c) 2003	(d) 2002	
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			0.

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



2005 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 2

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
	BUILDINGS											
14	LEASEHOLD IMPROVEMENTS	070198SL		39.00	17	21,349.			21,349.	3,555.		547.
	* 990 PAGE 2 TOTAL											
	BUILDINGS					21,349.		0.	21,349.	3,555.	0.	547.
	FURNITURE & FIXTURES											
1	FURNITURE & FIXTURES	070196200DB		7.00	17	1,424.			1,424.	1,424.		0.
2	FURNITURE & FIXTURES	070196200DB		7.00	17	2,868.			2,868.	1,113.		1,631.
3	FURNITURE & FIXTURES	070197200DB		7.00	17	4,888.			4,888.	3,358.		0.
4	FURNITURE & FIXTURES	070196200DB		7.00	17	14,000.			14,000.	14,000.		0.
5	FURNITURE & FIXTURES	080198200DB		7.00	17	12,899.			12,899.	12,761.		138.
6	FURNITURE & FIXTURES	070100200DB		7.00	17	1,703.			1,703.	1,111.		152.
7	FURNITURE & FIXTURES	070102200DB		7.00	17	2,663.			2,663.	1,503.		332.
	* 990 PAGE 2 TOTAL											
	FURNITURE & FIXTURES					40,445.		0.	40,445.	35,270.	0.	2,253.
	MACHINERY & EQUIPMENT											
8	COMPUTERS	070197200DB		5.00	17	40,519.			40,519.	39,940.		0.
9	COMPUTERS	070198200DB		5.00	17	5,395.			5,395.	5,395.		0.
10	COMPUTERS	070199200DB		5.00	17	6,220.			6,220.	6,220.		0.
11	COMPUTERS	070101200DB		5.00	17	5,491.			5,491.	4,541.		632.
12	COMPUTERS	093002200DB		5.00	17	42,187.			42,187.	29,849.		4,860.

2005 DEPRECIATION AND AMORTIZATION REPORT FORM 990 PAGE 2 990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
13	COMPUTERS	121900200DB	5.00	17	5,408.				5,408.	5,096.		315.
15	VIDEO EQUIPMENT	122001200DB	5.00	17	57,627.				57,627.	57,627.		0.
16	VIDEO EQUIPMENT	121402200DB	5.00	17	64,825.				64,825.	54,030.		10,794.
	* 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT				227,672.			0.	227,672.	202,698.	0.	16,601.
	OTHER											
17	FURN & FIXT	061503200DB	7.00	17	17,784.				17,784.	6,896.		3,110.
18	COMPUTERS	123103200DB	5.00	17	4,756.				4,756.	2,378.		1,569.
19	VIDEO EQUIPMENT	111503200DB	5.00	17	67,039.				67,039.	33,521.		22,346.
20	VIDEO EQUIPMENT	121604200DB	5.00	17	56,702.				56,702.	9,449.		18,712.
21	VIDEO EQUIPMENT	120505200DB	5.00	19B	76,180.				76,180.			12,695.
22	COMPUTERS	110405200DB	5.00	19B	5,347.				5,347.			1,069.
23	COMPUTERS	121305200DB	5.00	19B	2,191.				2,191.			438.
	* 990 PAGE 2 TOTAL OTHER				229,999.			0.	229,999.	52,244.	0.	59,939.
	* GRAND TOTAL 990 PAGE 2 DEPR				519,465.			0.	519,465.	293,767.	0.	79,340.

528102 01-06-06 (D) - Asset disposed \* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

FORM 990

SPECIAL EVENTS AND ACTIVITIES

STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
DINNER CAMPAIGN	1,679,236.		1,679,236.	443,674.	1,235,562.
FO FM 990, PART I, LINE 9	1,679,236.		1,679,236.	443,674.	1,235,562.

FORM 990

SPECIFIC ASSISTANCE TO INDIVIDUALS

STATEMENT 2

DESCRIPTIONAMOUNT

RESOURCE FOR TEACHERS

198,594.

SUPPORT OF RESCUERS

1,310,246.

TOTAL TO FORM 990, PART II, LINE 23

1,508,840.

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FORM 990      STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE      STATEMENT      3  
PART III

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EXPLANATION

THE ORGANIZATION WAS ORGANIZED FOR THE PURPOSE OF IDENTIFYING, HONORING AND PROVIDING FINANCIAL SUPPORT FOR AGED AND NEEDY CHRISTIAN RESCUERS WHO RISKED THEIR LIVES TO SAVE JEWS DURING THE HOLOCAUST.

FORM 990

NON-GOVERNMENT SECURITIES

STATEMENT 4

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
COMMON AND PREFERRED STOCK	FMV	1,954,334.			1,954,334.
CORPORATE BONDS	FMV		154,677.		154,677.
KINGDOM CAPITAL MANAGEMENT - EQUITY	FMV	1,259,682.			1,259,682.
MUTUAL FUNDS - VARIOUS	FMV	416,261.			416,261.
FO FORM 990, LINE 54, COL B		<u>3,630,277.</u>	<u>154,677.</u>		<u>3,784,954.</u>

FORM 990

GOVERNMENT SECURITIES

STATEMENT 5

DESCRIPTION	COST/FMV	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
US TREASURY BILLS	FMV	1,132,141.		1,132,141.
GOVERNMENT AND AGENCY SECURITIES	FMV	622,809.		622,809.
TOTAL TO FORM 990, LINE 54, COL B		1,754,950.		1,754,950.

FORM 990

DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT

STATEMENT 6

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE & FIXTURES	1,424.	1,424.	0.
FURNITURE & FIXTURES	2,868.	2,744.	124.
FURNITURE & FIXTURES	4,888.	3,358.	1,530.
FURNITURE & FIXTURES	14,000.	14,000.	0.
FURNITURE & FIXTURES	12,899.	12,899.	0.
FURNITURE & FIXTURES	1,703.	1,263.	440.
FURNITURE & FIXTURES	2,663.	1,835.	828.
COMPUTERS	40,519.	39,940.	579.
COMPUTERS	5,395.	5,395.	0.
COMPUTERS	6,220.	6,220.	0.
COMPUTERS	5,491.	5,173.	318.
COMPUTERS	42,187.	34,709.	7,478.
COMPUTERS	5,408.	5,411.	<3.>
LEASEHOLD IMPROVEMENTS	21,349.	4,102.	17,247.
VIDEO EQUIPMENT	57,627.	57,627.	0.
VIDEO EQUIPMENT	64,825.	64,824.	1.
FURN & FIXT	17,784.	10,006.	7,778.
COMPUTERS	4,756.	3,947.	809.
VIDEO EQUIPMENT	67,039.	55,867.	11,172.
VIDEO EQUIPMENT	56,702.	28,161.	28,541.
VIDEO EQUIPMENT	76,180.	12,695.	63,485.
COMPUTERS	5,347.	1,069.	4,278.
COMPUTERS	2,191.	438.	1,753.
TOTAL TO FORM 990, PART IV, LN 57	519,465.	373,107.	146,358.

FORM 990

PART V-A - LIST OF OFFICERS, DIRECTORS,  
TRUSTEES AND KEY EMPLOYEES

STATEMENT 7

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
STANLEE STAHL 137 MAYHEW DRIVE SOUTH ORANGE, NJ 07079	EXECUTIVE VICE 40.00	PRESIDENT 172,349.	0.	0.
HARVEY SCHULWEIS 9 WEST 57TH ST., 50TH FLOOR NEW YORK, NY 10019	CHAIRMAN 0.00		0.	0.
MEL MERIANS 10 BONNIE BRIAR LANE LARCHMONT, NY 10538	PRESIDENT 0.00		0.	0.
ROMAN KENT NAMOR INTERNATIONAL 276 FIFTH AVE., SUITE 1007 NEW YORK, NY 10001	VICE-CHAIR 0.00		0.	0.
MARK GOLDSMITH, ESQ. TROUTMAN SANDERS, LLP 405 LEXINGTON AVE., 8TH FLOOR NEW YORK, NY 10174	SECRETARY AND 0.00	TREASURER 0.	0.	0.
CHARLES BERNSTEIN 580 PATTEN AVE., #8 LONG BRANCH, NJ 10174	TRUSTEE 0.00		0.	0.
DEBORAH DWORK CLARK UNIVERSITY 950 MAIN STREET WORCESTER, MA 01610	TRUSTEE 0.00		0.	0.
STEVEN S. FADAM RELEGENCE 450 SEVENTH AVE., SUITE 2102 NEW YORK, NY 10123	TRUSTEE 0.00		0.	0.
JACK FARBER CSS INDUSTRIES INC. 1845 WALNUT ST., SUITE 800 PHILADELPHIA, PA 19103-4726	TRUSTEE 0.00		0.	0.
E. ROBERT GOODKIND, ESQ. PRYOR CHASMAN SHERMAN & FLYNN,LLP 410 PARK AVEUE NEW YORK, NY 10022-4441	TRUSTEE 0.00		0.	0.

THE JEWISH FOUNDATION FOR THE RIGHTEOUS,

13-3807016

EUGENE M. GRANT 277 PARK AVENUE, 47TH FLOOR NEW YORK, NY 10172	TRUSTEE 0.00	0.	0.	0.
IRIS KATZ VALLEY ROAD GLEN COVE, NY 11542	TRUSTEE 0.00	0.	0.	0.
HARRIS L KEMPNER, JR. KEMPNER CAPITAL MGMT P.O. BOX 119 GALVESTON, TX 77553	TRUSTEE 0.00	0.	0.	0.
PEACHES KEMPNER 1507 DRIFTWOOD GALVESTON, TX 77551	TRUSTEE 0.00	0.	0.	0.
LEONARD LITTMAN 3840 PARK AVENUE EDISON, NJ 08820	TRUSTEE 0.00	0.	0.	0.
ELAINE MERIANS 10 BONNIE BRIAR LANE LARCHMONT, NY 10538	TRUSTEE 0.00	0.	0.	0.
RABBI HAROLD M. SCHULWEIS TEMPLE VALLYE BETH SHALOM 15739 VENTURA BLVD ENCINO, CA 91436	TRUSTEE 0.00	0.	0.	0.
HAZEL SHANKEN SMITH BARNEY 590 MADISON AVE., 11TH FLOOR NEW YORK, NY 10022	TRUSTEE 0.00	0.	0.	0.
HANNAH WALDMAN 299 WEST 12TH STREET, APT. 11K NEW YORK, NY 10014	TRUSTEE 0.00	0.	0.	0.

TOTALS INCLUDED ON FORM 990, PART V-A

172,349.	0.	0.
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FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO  
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 8

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LINE      EXPLANATION OF RELATIONSHIP OF ACTIVITIES

THE ORGANIZATION CONDUCTS EDUCATIONAL PROGRAMS USING THE STORIES OF THE CHRISTIAN RESCUERS TO TEACH THOUSANDS OF STUDENTS AND THEIR TEACHERS ABOUT THE HOLOCAUST, IT'S RELEVANCE FOR THESE TIMES, AND THE SIGNIFICANCE OF ALTRUISTIC BEHAVIOR FOR OUR SOCIETY. THE ORGANIZATION IS SUPPORTED PRIMARILY THROUGH CONTRIBUTIONS FROM INDIVIDUAL DONORS AND FUND RAISING ACTIVITIES. THE ORGANIZATION SUPPORTS APPROXIMATELY 1400 CHRISTIAN RESCUERS IN 28 COUNTRIES THROUGH OUT THE WORLD.

**Depreciation and Amortization** 990  
 (Including Information on Listed Property)

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

Name(s) shown on return  
**THE JEWISH FOUNDATION FOR THE RIGHTEOUS,  
 INC.**

Business or activity to which this form relates  
**FORM 990 PAGE 2**

Identifying number  
**13-3807016**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I

1	Maximum amount. See the instructions for a higher limit for certain businesses	105,000.
2	Total cost of section 179 property placed in service (see instructions)	
3	Threshold cost of section 179 property before reduction in limitation	420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	
6	(a) Description of property	(b) Cost (business use only)
		(c) Elected cost
7	Listed property. Enter the amount from line 29	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	
9	Tentative deduction. Enter the smaller of line 5 or line 8	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12	13

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year	
15	Property subject to section 168(f)(1) election	
16	Other depreciation (including ACRS)	

**Part III MACRS Depreciation (Do not include listed property)** (See instructions)

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	65,138.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>

**Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		83,718.	5 YRS.	MQ	200DB	14,202.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40-year	/	40 yrs	MM	S/L	

**Part IV Summary** (see instructions)

21	Listed property. Enter amount from line 28	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	79,340.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

24a Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? <b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year					
43 Amortization of costs that began before your 2005 tax year					43
44 Total Add amounts in column (f) See the instructions for where to report					44