

NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit <http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx>



Form **990**
 Department of the Treasury
 Internal Revenue Service

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

OMB No 1545-0047
2008
Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization NATIONAL JEWISH HEALTH	D Employer identification number 74-2044647
		Doing Business As	E Telephone number (303) 388-4461
		Number and street (or P O box if mail is not delivered to street address) Room/suite 1400 JACKSON STREET	G Gross receipts \$ 235,365,388
		City or town, state or country, and ZIP + 4 DENVER, CO 80206	
F Name and address of Principal Officer Michael Salem MD 1400 Jackson Street Denver, CO 80206		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "No," attach a list See instructions) H(c) Group Exemption Number	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Web site: www.nationaljewish.org	
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other		L Year of Formation 1978	M State of legal domicile CO

Part I Summary

1 Briefly describe the organization's mission or most significant activities National Jewish's focus is 1) to develop and provide innovative clinical programs for treating and rehabilitating patients of all ages and for preventing disease, 2) discover knowledge to enhance prevention, treatment and cures, through an integrated program of basic and clinical research, and 3) educate scientists, physicians, healthcare professionals, and the public		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3 52	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 52	
5 Total number of employees (Part V, line 2a)	5 1,872	
6 Total number of volunteers (estimate if necessary)	6 108	
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a 1,237,813	
b Net unrelated business taxable income from Form 990-T, line 34	7b 170,267	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 77,950,534 Current Year 83,584,955
	9 Program service revenue (Part VIII, line 2g)	74,893,958 96,143,656
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,952,702 -4,507,771
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-74,023 379,852
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	158,723,171 175,600,692
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0 0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0 0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	89,684,930 106,069,629
	16a Professional fundraising fees (Part IX, column (A), line 11e)	42,679 256,924
	b (Total fundraising expenses, Part IX, column (D), line 25 <u>6,931,015</u>)	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	68,813,306 72,820,815
18 Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	158,540,915 179,147,368	
19 Revenue less expenses Subtract line 18 from line 12	182,256 -3,546,676	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year 241,035,000 End of Year 226,525,000
	21 Total liabilities (Part X, line 26)	90,855,000 84,961,000
	22 Net assets or fund balances Subtract line 21 from line 20	150,180,000 141,564,000

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

Please Sign Here	Signature of officer	Date 2010-02-15		
	Christine Forkner Chief Financial Officer Type or print name and title			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's PTIN (See Gen Inst)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
				Phone no

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

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

See Additional Data Table

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

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts 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 \$ 68,252,000 including grants of \$ 42,440,000) (Revenue \$ 58,986,000)
 National Jewish Health conducts extensive basic translational and clinical biomedical research. In addition to translational research programs in its areas of clinical specialties, the Center conducts research in basic immunology, cell biology, signal transduction, structural biology, cancer biology, and oxidant biology. Research activities have resulted in a number of scientific discoveries that have improved care for patients worldwide. Funds for the Center's biomedical research are provided by grants and charitable contributions from private and governmental agencies, including the National Institutes of Health ("NIH"), the Department of Defense ("DOD"), and the Howard Hughes Medical Institute ("HHMI").

4b (Code) (Expenses \$ 68,130,000 including grants of \$ 0) (Revenue \$ 78,101,000)
 National Jewish health is a national referral center treating adult and pediatric patients on both an inpatient and outpatient basis. The Center specializes in the treatment of respiratory, cardiac, allergic and immunologic diseases. Clinical specialties include allergy, pulmonology, occupational medicine, psychosocial medicine, gastroenterology, rheumatology, cardiology, endocrinology, critical care and hospital medicine, otolaryngology, sleep medicine, cancer, pharmacokinetics and infectious disease. In the fiscal year ended June 30, 2009, the Center's patients included residents from virtually every state and several foreign countries, with residents of Colorado constituting the largest group. National Jewish was founded under the motto "None may enter who can pay, None can pay who enter." While the Center accepts paying patients, we still provide significant amounts of charity care and offer all appointments on a first come, first serve basis regardless of ability to pay.

4c (Code) (Expenses \$ 7,295,000 including grants of \$ 0) (Revenue \$ 12,159,657)
 National Jewish maintains a smoking cessation program to assist individuals in their efforts to stop smoking by providing ongoing education, telephonic and internet support, as well as other smoking cessation strategies. The Center has contracts with several states to provide these services through state QuitLine programs. These services are also provided to individuals through contracts with insurance providers, businesses and employer groups. Since the program began in 2002, National Jewish has coached over 500,000 individuals and has achieved one of the highest 12-month sustained "quit smoking" rates in the country. In 2008, National Jewish introduced Fitlogix[®], a weight loss program built upon the Center's smoking cessation platform. Developed in conjunction with medical and psycho-social experts, the program offers telephonic and web based support combined with activity and weight monitoring to assist program participants in reaching their weight loss goals. The program is marketed to insurance providers and to employer groups. In an independent study conducted by Kaiser Permanente in 2005, individuals enrolled in the National Jewish Fitlogix[®] program lost an average of 11.75 pounds over the course of six months.

(Code) (Expenses \$ 3,179,208 including grants of \$ 0) (Revenue \$ 2,628,000)
 National Jewish emphasizes the education of health professionals and biomedical scientists. National Jewish offers CEU and/or CCM accredited education programs. These courses, presented by the Center's Professional Education Department, are designed to ensure that health plan managers have the skills required to positively impact the quality of care and the quality of life of plan participants. In addition, National Jewish provides a free community outreach program designed to promote lung health and awareness in the community. The Center operates a free, accredited, K-8 school on campus, geared to the needs of children who have been educationally disadvantaged by long term illness. The Stanley Kunsberg School, founded in the early 1940s, provides an opportunity for 70 to 90 chronically ill children annually to benefit from studying with their peers.

4d Other program services (Describe in Schedule O)
 (Expenses \$ 3,179,208 including grants of \$ 0) (Revenue \$ 2,628,000)

4e Total program service expenses \$ 146,856,208 *Must equal Part IX, Line 25, column (B).*

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> <input checked="" type="checkbox"/>	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? <input checked="" type="checkbox"/>	Yes	
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>		No
4	Section 501(c)(3) organizations: Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II.</i> <input checked="" type="checkbox"/>	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations: Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III.</i>		
6	Did the organization maintain any donor advised funds or any accounts where 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>		No
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>		No
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>		No
9	Did the organization report an amount in Part X, line 21, 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>		No
10	Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> <input checked="" type="checkbox"/>	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.</i> <input checked="" type="checkbox"/>	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> <input checked="" type="checkbox"/>	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?		No
14b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I.</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II.</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III.</i>		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I.</i> <input checked="" type="checkbox"/>	Yes	
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i> <input checked="" type="checkbox"/>	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i> <input checked="" type="checkbox"/>	Yes	
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		No
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J.</i> <input checked="" type="checkbox"/>	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25.</i> <input checked="" type="checkbox"/>	Yes	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		No
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a	Section 501(c)(3) and 501(c)(4) organizations: Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		No
25b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I.</i>		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>		No

Part IV Checklist of Required Schedules *(Continued)*

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		No
b	Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
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>	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
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>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5 percent 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>		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable		
	1a 271		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return		
	2a 1,872		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
6a	Did the organization solicit any contributions that were not tax deductible?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d 1		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	Yes	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	Yes	
8	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<i>Section 501(c)(7) organizations.</i> Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<i>Section 501(c)(12) organizations.</i> 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)		
12a	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?		No
6	Does the organization have members or stockholders?		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		No
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	a the governing body?	Yes	
8b	b each committee with authority to act on behalf of the governing body?	Yes	
9a	Does the organization have local chapters, branches, or affiliates?		No
9b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	Yes	
11	Is there any officer, director or 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		No

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	Yes	
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	Yes	
13	Does the organization have a written whistleblower policy?		No
14	Does the organization have a written document retention and destruction policy?	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision		
15a	a The organization's CEO, Executive Director, or top management official?	Yes	
15b	b Other officers or key employees of the organization? Describe the process in Schedule O	Yes	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		No
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken 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	AK, AL, AZ, CA, CO, CT, DC, FL, GA, IL, KS, KY, MA, MD, ME, MN, MO, MS, NC, NH, NJ, NM, NV, NY, OH, OK, OR, PA, SC, TN, UT, WA, WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> own website <input type="checkbox"/> another's website <input checked="" type="checkbox"/> upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. Chief Financial Officer 1400 Jackson St Denver, CO 802062762 (303) 388-4461	

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

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

- 1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.
- * List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- * 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, or 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 the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			

Part VIII Statement of Revenue

			(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a 47,392					
	b	Membership dues 0					
	1b						
	c	Fundraising events 5,181,955					
	1c						
	d	Related organizations 1d 0					
	e	Government grants (contributions) 1e 48,663,000					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f 29,692,608					
g	Noncash contributions included in lines 1a-1f \$ 148,752						
h	Total (Add lines 1a-1f) 83,584,955						
Program Service Revenue			Business Code				
	2a	Patient Service Revenue 622,000	78,101,000	76,981,312	1,119,688	0	
	b	Health Initiatives 900,099	12,159,657	12,156,590	3,067	0	
	c	Other Program Service Revenue 900,099	3,501,999	3,385,431	116,568	0	
	d	Educational and Training Services 900,099	2,381,000	2,381,000	0	0	
	e						
	f	All other program service revenue	0	0	0	0	
g	Total. Add lines 2a-2f \$ 96,143,656						
Other Revenue	3	Investment income (including dividends, interest other similar amounts) 4,261,368	4,261,368	0	-1,510	4,262,878	
	4	Income from investment of tax-exempt bond proceeds 0	0	0	0	0	
	5	Royalties 727,440	727,440	0	0	727,440	
	6a	(i) Real (ii) Personal					
		Gross Rents	0 0				
		Less rental expenses	0 0				
		Rental income or (loss)	0 0				
	d	Net rental income or (loss) 0	0	0	0	0	
	7a	(i) Securities (ii) Other					
		Gross amount from sales of assets other than inventory	46,309,436 2,053,609				
		Less cost or other basis and sales expenses	54,939,420 2,192,764				
		Gain or (loss)	-8,629,984 -139,155				
	d	Net gain or (loss) -8,769,139	-8,769,139	0	0	-8,769,139	
8a	Gross income from fundraising events (not including \$ 741,020 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 a 5,181,955						
	b	Less direct expenses b 2,632,512					
	c	Net income or (loss) from fundraising events -1,891,492	-1,891,492	0	0	-1,891,492	
9a	Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000 a 0						
	b	Less direct expenses b 0					
	c	Net income or (loss) from gaming activities 0	0	0	0	0	
10a	Gross sales of inventory, less returns and allowances a 0						
	b	Less cost of goods sold b 0					
	c	Net income or (loss) from sales of inventory 0	0	0	0	0	
Miscellaneous Revenue		Business Code					
11a	Occupancy 532,000	664,178	0	0	664,178		
b	Cafeteria/Food Service 722,210	662,226	0	0	662,226		
c	Gift Shop 453,220	173,009	0	0	173,009		
d	All other revenue 44,491	44,491	0	0	44,491		
e	Total. Add lines 11a-11d \$ 1,543,904						
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e 175,600,692	175,600,692	94,904,333	1,237,813	-4,126,409		

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) but are not required to complete columns (B), (C), and (D).**

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 U S See Part IV, line 21	0	0		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	0	0		
3	Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	3,106,821	1,762,535	906,875	437,411
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	88,021,426	75,906,710	0	2,052,078
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,633,610	1,387,274	201,988	44,348
9	Other employee benefits	7,290,849	6,195,456	847,720	247,673
10	Payroll taxes	6,016,923	5,085,290	722,221	209,412
11	Fees for services (non-employees)				
a	Management	0	0	0	0
b	Legal	343,682	215,697	98,021	29,964
c	Accounting	148,564	0	147,000	1,564
d	Lobbying	108,582	0	108,582	0
e	Professional fundraising See Part IV, line 17	256,924			256,924
f	Investment management fees	225,410	0	225,410	0
g	Other	13,594,329	11,951,191	1,478,626	164,512
12	Advertising and promotion	2,119,856	281,481	1,833,415	4,960
13	Office expenses	19,924,673	18,550,732	706,828	667,113
14	Information technology	1,718,013	804,886	912,260	867
15	Royalties	0	0	0	0
16	Occupancy	6,103,561	1,128,051	4,472,843	502,667
17	Travel	1,218,798	958,572	81,328	178,898
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0	0	0	0
19	Conferences, conventions and meetings	556,434	515,744	32,041	8,649
20	Interest	2,421,717	2,046,749	290,683	84,285
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	9,602,997	8,116,112	1,152,664	334,221
23	Insurance	704,115	191,267	504,972	7,876
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	Income Tax	59,976	59,976	0	0
b	Collaborative Agreements	6,997,282	6,997,282	0	0
c	Employee and Faculty Recruitment	452,293	12,450	439,843	0
d	Research Subject Fees and Patient Research Costs	1,146,578	1,146,578	0	0
e	Bad Debt Expense	2,663,000	2,663,000	0	0
f	All other expenses	2,710,955	879,175	134,187	1,697,593
25	Total functional expenses. Add lines 1 through 24f	179,147,368	146,856,208	25,360,145	6,931,015
26	Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash—non-interest-bearing	1,033,000	1	69,000	
	2 Savings and temporary cash investments	3,378,000	2	3,669,000	
	3 Pledges and grants receivable, net	15,044,000	3	19,249,000	
	4 Accounts receivable, net	12,988,000	4	14,971,000	
	5 Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i>	0	5	0	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i>	0	6	0	
	7 Notes and loans receivable, net	0	7	0	
	8 Inventories for sale or use	1,121,000	8	1,131,000	
	9 Prepaid expenses and deferred charges	856,000	9	861,000	
	10a Land, buildings, and equipment cost basis				
		10a 178,918,000			
	b Less accumulated depreciation <i>Complete Part VI of Schedule D</i>				
		10b 85,595,000	95,011,000	10c	93,323,000
	11 Investments—publicly traded securities	94,579,000	11	82,709,000	
	12 Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i>	5,469,000	12	1,456,000	
	13 Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i>	0	13		
14 Intangible assets	1,056,000	14	978,000		
15 Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i>	10,500,000	15	8,109,000		
16 Total assets. Add lines 1 through 15 (must equal line 34)	241,035,000	16	226,525,000		
Liabilities	17 Accounts payable and accrued expenses	19,904,000	17	17,337,000	
	18 Grants payable	0	18	0	
	19 Deferred revenue	1,261,000	19	2,486,000	
	20 Tax-exempt bond liabilities	44,019,000	20	42,828,000	
	21 Escrow account liability <i>Complete Part IV of Schedule D</i>	0	21	0	
	22 Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i>	0	22	0	
	23 Secured mortgages and notes payable to unrelated third parties	13,000,000	23	10,557,000	
	24 Unsecured notes and loans payable	0	24	0	
	25 Other liabilities <i>Complete Part X of Schedule D</i>	12,671,000	25	11,753,000	
	26 Total liabilities. Add lines 17 through 25	90,855,000	26	84,961,000	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	89,780,000	27	84,861,000	
	28 Temporarily restricted net assets	18,110,000	28	26,829,000	
	29 Permanently restricted net assets	42,290,000	29	29,874,000	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	150,180,000	33	141,564,000		
34 Total liabilities and net assets/fund balances	241,035,000	34	226,525,000		

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes" to lines 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?	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits?	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

Name of the organization
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

- 1 A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.
- 2 A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E)
- 3 A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H)
- 4 A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
- 8 A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2)**. (Complete Part III)
- 10 An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions)
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
 a Type I b Type II c Type III - Functionally Integrated d Type III - Other
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II Support Schedule for Organizations Described in IRC 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.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add line 1-3						
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 Public Support subtract line 5 from line 4						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total Support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	
16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private Foundation. If the organization did not check the 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 IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Total of lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Computation of Public Support Percentage

15 Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15	
16 Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16	

Computation of Investment Income Percentage

17 Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	18	

- 19a 33 1/3% Tests - 2008.** 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% Tests - 2007.** 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.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

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

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

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

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

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

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

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

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

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

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

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's internal funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

Part II-A To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

- A** Check if the filing organization belongs to an affiliated group
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns— If the amount on line 1e, column (a) or (b) is:		
Not over \$500,000	The lobbying nontaxable amount is: 20% of the amount on line 1e	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line d, column (e))					
f Grassroots lobbying expenditures					

Part II-B To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines c through i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		108,582
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		No	
i Other activities If "Yes," describe in Part IV		No	
j Total lines 1c through 1i			108,582
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes" enter the amount of any tax incurred under section 4912			
c If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

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

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

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

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1. Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
SchC_P2B_S00_L01	Schedule C, Part II-B, Line 1	National Jewish is continually expanding its research programs To assist with this goal, representatives of National Jewish identify potential sources of funding, then market and promote National Jewish research scientists and programs as worthy recipients of these funds The marketing efforts can include working with the various congressional representatives and agencies that oversee research funding and the grant request process National Jewish also utilizes lobbyists to lobby congressional representatives on healthcare issues which impact the healthcare of our patients

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2008

Department of the Treasury Internal Revenue Service

Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Open to Public Inspection

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number 74-2044647

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate contributions, aggregate grants, aggregate value, and questions about donor advisement.

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

Table with 3 columns: Line number, Description, and Held at the End of the Year (2a-2d). Includes questions about purpose of easements, monitoring, and expenses.

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.

Table with 3 columns: Line number, Description, and Amount. Includes questions about reporting art and historical treasures.

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

3 Using the organization's 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 XIV

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 Trust, 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 why in Part XIV and complete the following table

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

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

b If "Yes," explain the arrangement in Part XIV

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	65,021,000				
b Contributions	4,998,000				
c Investment earnings or losses	-7,146,000				
d Grants or scholarships	0				
e Other expenditures for facilities and programs	5,276,000				
f Administrative expenses	0				
g End of year balance	57,597,000				

2 Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ▶ 51.62 %
- b** Permanent endowment ▶ 44.74 %
- c** Term endowment ▶ 3.64 %

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	3a(i)	No
(ii) related organizations	3a(ii)	No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	0	3,475,000		3,475,000
b Buildings	0	114,378,000	46,779,000	67,599,000
c Leasehold improvements	0	145,000	125,000	20,000
d Equipment	0	60,639,000	38,589,000	22,050,000
e Other	0	281,000	102,000	179,000
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				93,323,000

Part VII Investments—Other Securities. 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
Financial derivatives and other financial products		
Closely-held equity interests		
Other Private Equity	659,000	F
Other Fund of Funds	557,000	F
Other Alternative Investments	240,000	F
Total. (Column (b) should equal Form 990, Part X, col (B) line 12) ▶	1,456,000	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Contribution receivable under unitrust agreements	3,923,000
Miscellaneous receivables	3,124,000
Bond issuance costs	629,000
Other assets	433,000
Total. (Column (b) should equal Form 990, Part X, col.(B) line 15.) ▶	8,109,000

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	17,000
Liability under gift annuity contracts	10,497,000
Liability under unitrust agreements	816,000
Estimated third-party payor settlements	423,000
Total. (Column (b) should equal Form 990, Part X, col (B) line 25) ▶	11,753,000

In Part XIV, 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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	175,600,692
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	179,147,368
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-3,546,676
4	Net unrealized gains (losses) on investments	4	-5,069,324
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net) Add lines 4 - 8	9	-5,069,324
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-8,616,000

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	170,392,000
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-5,069,324
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	-5,069,324
3	Subtract line 2e from line 1	3	175,461,324
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	139,368
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	139,368
5	Total Revenue Add lines 3 and 4c . (This should equal Form 990, Part I, line 12)	5	175,600,692

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	179,008,000
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Losses reported on Form 990, Part IX, line 25	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	179,008,000
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	139,368
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	139,368
5	Total expenses Add lines 3 and 4c . (This should equal Form 990, Part I, line 18)	5	179,147,368

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
SchD_P05_S00_L04	Schedule D, Part V, Line 4	National Jewish endowment funds are used to support our mission Many funds are restricted by the donor to purposes such as immunology research, indigent care, fellowships, and faculty support Unrestricted funds are used for the area of greatest need as established by the Board of Directors
SchD_P10_S00_L00	Schedule D, Part X	National Jewish does not have a footnote in the June 30, 2009 audited financial statements regarding the organization's liability for certain tax positions under FIN48

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number 74-2044647

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization. Rows include Merkle Inc and MDS Communications.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing. AK,AL,AZ,CA,CO,CT,DC,FL,GA,IL,KS,KY,MA,MD,ME,MN,MO,MS,NC,NH,NJ,NM,NV,NY,OH,OK,OR,PA,SC,TN,UT,WA,WI

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		<u>Denver Dinner</u> (event type)	<u>NY Dinner</u> (event type)	<u>15</u> (total number)	(Add col (a) through col (c))
Revenue	1 Gross receipts	1,734,732	1,686,993	2,425,088	5,846,813
	2 Less Charitable contributions	1,584,732	1,469,243	2,051,818	5,105,793
	3 Gross revenue (line 1 minus line 2)	150,000	217,750	373,270	741,020
Direct Expenses	4 Cash Prizes	0	0	0	0
	5 Non-cash Prizes	0	0	0	0
	6 Rent/Facility costs	0	0	0	0
	7 Other direct expenses	626,755	586,115	1,390,604	2,603,474
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				2,603,474
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				-1,862,454

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 Non-cash 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 Combine lines 1 and 7 in column (d) ▶					

		Yes	No
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?	9a	
b	If "No," Explain _____ _____		
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b	If "Yes," Explain _____ _____		
11	Does the organization operate gaming activities with nonmembers?	11	
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in

- a** The organization's facility **13a**
- b** An outside facility **13b**

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c** If "Yes," enter name and address

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

- b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

	Yes	No
13a		
13b		
14		
15a		
16		
17a		

Additional Data

Software ID:
Software Version:
EIN: 74-2044647
Name: NATIONAL JEWISH HEALTH

Form 990 Schedule G - Licensed States

Licensed States

SCHEDULE H (Form 990)

Hospitals

OMB No 1545-0047

2008

Open to Public Inspection

Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 20.

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number 74-2044647

Part I Charity Care and Certain Other Community Benefits at Cost (Optional for 2008)

- 1a Does the organization have a charity care policy?
1b If "Yes," is it a written policy?
2 If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy...
3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients...
4 Does the organization's policy provide free or discounted care to the "medically indigent"?
5a Does the organization budget amounts for free or discounted care provided under its charity care policy?
5b If "Yes," did the organization's charity care expenses exceed the budgeted amount?
5c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?
6a Does the organization prepare an annual community benefit report?
6b If "Yes," does the organization make it available to the public?

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1a through 6b.

7 Charity Care and Certain Other Community Benefits at Cost

Main table for Charity Care and Certain Other Community Benefits at Cost. Columns: (a) Number of activities or programs (optional), (b) Persons served (optional), (c) Total community benefit expense, (d) Direct offsetting revenue, (e) Net community benefit expense, (f) Percent of total expense. Rows include Charity Care and Means-Tested Programs and Other Benefits.

Part II Community Building Activities (Complete this table if the organization conducted any community building activities) (Optional for 2008)

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices (Optional for 2008)

Section A. Bad Debt Expense

		Yes	No
1	Does the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		
2	Enter the amount of the organization's bad debt expense (at cost)		
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, or rationale for including other bad debt amounts in community benefit		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	
7	Enter line 5 less line 6—surplus or (shortfall)	7	
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit and the costing methodology or source used to determine the amount reported on line 6 and indicate which of the following methods was used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	

Part IV Management Companies and Joint Ventures (Optional for 2008)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Part V Facility Information (Required for 2008)

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
National Jewish Health 1400 Jackson Street Denver, CO 80206	X			X		X			
National Jewish Health Highlands Ranch Clinic 8671 S Quebec Street Suite 120 Highlands Ranch, CO 80130	X								
National Jewish Health South Denver 499 E Hampden Ave Suite 300 Englewood, CO 80113	X								
National Jewish Health Sleep Center South 7877 S Chester Street TownePlace Suites by Marriott Englewood, CO 80112	X								
National Jewish Health Sleep Center North 480 Flatiron Blvd TownePlace Suites by Marriott Broomfield, CO 80021	X								

Part VI Supplemental Information (Optional for 2008)

Complete this part to provide the following information

1 Provide the description required for Part I, line 3c, Part I, line 7, Part III, line 4, Part III, line 8, and Part III, line 9b

Multiple horizontal lines for text entry.

2 Needs Assessment. Describe how the organization assesses the health care needs of the communities it serves

Multiple horizontal lines for text entry.

3 Patient Education of Eligibility for Assistance. Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's charity care policy

Multiple horizontal lines for text entry.

4 Community Information. Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

Multiple horizontal lines for text entry.

5 Community Building Activities. Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves

Multiple horizontal lines for text entry.

6 Provide any other information important to describing how the organization's hospitals or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.)

Multiple horizontal lines for text entry.

7 If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

Multiple horizontal lines for text entry.

8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Multiple horizontal lines for text entry.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2008

Open to Public Inspection

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

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items
- First class or charter travel
 - Travel for companions
 - Tax idemnification and gross-up payments
 - Discretionary spending account
 - Housing allowance or residence for personal use
 - Payments for business use of personal residence
 - Health or social club dues or initiation fees
 - Personal services (e g , maid, chauffeur, chef)

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply

- Compensation committee
- Independent compensation consultant
- Form 990 of other organizations
- Written employment contract
- Compensation survey or study
- Approval by the board or compensation committee

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a

a Receive a severance payment or change of control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.

5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

6 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

7 For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III

	Yes	No
1b	Yes	
2	Yes	
4a	Yes	
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Michael Salem MD	(i)	481,768	15,000	0	17,900	4,272	518,940	248,384
	(ii)	0	0	0	0	0	0	0
Christine K Forkner	(i)	193,945	0	14,826	17,300	8,478	234,549	104,385
	(ii)	0	0	0	0	0	0	0
Richard Martin MD	(i)	330,174	9,915	20,500	17,900	6,570	385,059	179,432
	(ii)	0	0	0	0	0	0	0
Erwin Gelfand MD	(i)	311,046	0	20,500	17,900	6,570	356,016	165,773
	(ii)	0	0	0	0	0	0	0
David Tinkelman MD	(i)	296,869	0	31,000	17,900	6,570	352,339	163,934
	(ii)	0	0	0	0	0	0	0
Greg Downey MD	(i)	264,032	23,880	36,000	1,890	6,570	332,372	150,016
	(ii)	0	0	0	0	0	0	0
Gary Cott MD	(i)	227,108	0	9,500	17,900	8,478	262,986	118,304
	(ii)	0	0	0	0	0	0	0
Ron Berge	(i)	177,525	1,800	36,000	0	6,023	221,348	103,630
	(ii)	0	0	0	0	0	0	0
Carol Gibson	(i)	139,321	210	10,833	7,507	3,204	161,075	90,258
	(ii)	0	0	0	0	0	0	0
Susan Holt	(i)	128,489	280	7,196	0	1,780	137,745	0
	(ii)	0	0	0	0	0	0	0
Valerie Hale MD	(i)	259,659	22,700	29,732	20,200	4,272	336,563	165,608
	(ii)	0	0	0	0	0	0	0
David Lynch MD	(i)	267,230	23,200	20,500	20,200	8,478	339,608	165,260
	(ii)	0	0	0	0	0	0	0
John Newell MD	(i)	258,682	23,200	20,500	20,200	8,478	331,060	160,982
	(ii)	0	0	0	0	0	0	0
Debra Dyer MD	(i)	275,830	21,542	0	0	8,478	305,850	0
	(ii)	0	0	0	0	0	0	0
Michael Schwartz MD	(i)	259,527	22,168	15,500	5,033	8,478	310,706	135,565
	(ii)	0	0	0	0	0	0	0
J Verne Singleton	(i)	104,350	19	0	0	0	104,369	104,369
	(ii)	0	0	0	0	0	0	0

**Schedule K
(Form 990)**

OMB No 1545-0047

Supplemental Information on Tax Exempt Bonds

2008

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a.
Provide descriptions, explanations, and any additional information in Schedule O.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL JEWISH HEALTH

Employer identification number
74-2044647

Part I Bond Issues (Required for 2008)

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
						Yes	No	Yes	No
A Colorado Health Facilities Authority	84-0752932	196474V98	01-20-2005	13,500,000	Construction of a clinical and research building		X		X

Part II Proceeds (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Total Proceeds of Issue										
2 Gross Proceeds in Reserve Funds										
3 Proceeds in Refunding or Defeasance Escrows										
4 Other Unspent Proceeds										
5 Issuance Costs from Proceeds										
6 Working Capital Expenditures from Proceeds										
7 Capital Expenditures from Proceeds										
8 Year of Substantial Completion										
9 Were the bonds issued as part of a current refunding issue?										
10 Were the bonds issued as part of an advance refunding issue?										
11 Has the final allocation of proceeds been made?										
12 Does the organization maintain adequate books and records to support the final allocation of proceeds?										

Part III Private Business Use (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?										
2 Are there any lease arrangements with respect to the financed property which may result in private business use?										

Part III Private Business Use (Continued)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b Are there any research agreements with respect to the financed property which may result in private business use?										
3c Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4 Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6 Total of lines 4 and 5										
7 Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										

Part IV Arbitrage (Optional for 2008)

	A		B		C		D		E	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Has a Form 8038-T been filed with respect to the bond issue?										
2 Is the bond issue a variable rate issue?										
3a Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b Name of provider										
c Term of hedge										
4a Were gross proceeds invested in a GIC?										
b Name of provider										
c Term of GIC										
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5 Were any gross proceeds invested beyond an available temporary period?										
6 Did the bond issue qualify for an exception to rebate?										

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 3 main columns: (a) Name of disqualified person, (b) Description of transaction, (c) Corrected? (Yes/No)

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

Table with 7 main columns: (a) Name of interested person and purpose, (b) Loan to or from the organization?, (c) Original principal amount, (d) Balance due, (e) In default?, (f) Approved by board or committee?, (g) Written agreement?

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

Table with 3 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues?

SCHEDULE M (Form 990)

Non-Cash Contributions

OMB No 1545-0047

2008

Open to Public Inspection

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Department of the Treasury Internal Revenue Service

Name of the organization NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I Types of Property

Table with 4 columns: (a) Check if applicable, (b) Number of Contributions, (c) Revenues reported on Form 990, Part VIII, line 1g, (d) Method of determining revenues. Rows include Art-Works of art, Securities-Publicly traded, and Other (describe Equipment).

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 0

Table with 3 columns: Question, Yes, No. Rows include 30a (During the year, did the organization receive by contribution any property...), 31 (Does the organization have a gift acceptance policy...), 32a (Does the organization hire or use third parties...), and 33 (If the organization did not report revenues...).

SCHEDULE O
(Form 990)

Supplemental Information to Form 990

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

Name of the organization
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Identifier	Return Reference	Explanation
F990_P03_S00_L04d	Form 990, Part III, Line 4d	National Jewish focuses on the education of health professionals and biomedical scientists. National Jewish offers CEU and/or CCM accredited education programs. These courses, presented by the Center's Professional Education Department, are designed to ensure that health plan managers have the skills required to positively impact the quality of care and the quality of life of plan participants. In addition, National Jewish provides a free community outreach program designed to promote lung health and awareness in the community. The Center operates a free, accredited, K-8 school on campus, geared to the needs of children who have been educationally disadvantaged by long term illness. The Stanley Kunsberg School, founded in the early 1940s, provides an opportunity for 70 to 90 chronically ill children annually to benefit from studying with their peers.

Identifier	Return Reference	Explanation
F990_P06_S0A_L02	Form 990, Part VI, Section A, Line 2	The following officers, directors, trustees, or key employees have a family relationship or business relationship with any other officer, director, trustee or key employee: Brownstein, Norm - Business Relationship, Gart, Tom - Business Relationship, Gold, Bill - Family Relationship and Business Relationship, Gold, Will - Family Relationship and Business Relationship, Kaufman, Steve - Family Relationship, Richardson, Blair - Business Relationship, Robinson, Eddie - Business Relationship and Family Relationship, Salem, Hassan - Business Relationship, Saltzman, Meyer - Business Relationship, Semple, Martin - Family Relationship, Silversmith, Joseph - Family Relationship, Zucker, Evan - Business Relationship.

Identifier	Return Reference	Explanation
F990_P06_S0A_L10	Form 990, Part VI, Section A, Line 10	The Form 990 was prepared by the Finance Staff and was reviewed by the Controller, EVP/Chief Financial Officer and President/Chief Executive Officer. It was distributed to the Board of Directors prior to issuance. Board members are not required to review the return prior to filing.

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	National Jewish Health requires all employees and board members to complete a conflict of interest (COI) declaration statement annually. Each individual's COI statement is reviewed by their Director or senior manager. All statements are reviewed by the Chief Compliance Officer (CCO). The EVP and Chief Operating Officer is the CCO. The CCO reviews any comments from the Director and or senior manager and when conflicts are present develops a plan to either eliminate the conflict or develops a plan to manage the conflict. COIs involving the CEO would be taken to the Chairman of the Board for resolution. If the EVP/COO had a COI it would be resolved by the CEO. Board member conflicts are reviewed by the Audit Committee. Board members with conflicts are asked to recuse themselves from any Board deliberations, decisions, or negotiations related to their conflict.

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	Executive compensation decisions are made by the Compensation Committee of the Board of Directors. The committee utilizes independent data to compare the incumbent's compensation to that for similarly qualified individuals in comparable positions at similarly situated organizations. Specific sources include, but are not limited to: The Association of American Medical Colleges, Mountain States Employers Council, Economic Research Institute, Mercer, Sullivan Cotter and Associates, Inc., and Watson Wyatt Worldwide, Inc. Contemporaneous documentation is maintained of Committee deliberations and decisions.

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	National Jewish Health's Articles of Incorporation are available to the general public through the Colorado Secretary of State's office. Its annual financial audited financial statements and other financial statistics are available on the Municipal Market Access System (EMMA). National Jewish Health does not make its Bylaws or Conflict of Interest Policy available to the public.

Identifier	Return Reference	Explanation
SchG_P01_S00_L02b	Schedule G, Part I, Line 2b	National Jewish Health has contracted with Merkle Inc. in Seattle, Washington, to aid and assist with the direct mail program. Merkle is contracted to provide fundraising counsel, strategic planning, account management, creative design, print and lettershop production services, and results analysis for the direct mail program. A monthly fee is charged for account, strategy, and production management services. For the fiscal year ending June 30, 2009, these fees totaled \$242,667. Based on the contract, other fundraising expenses are paid to or reimbursed to Merkle for printing, paper, postage, lettershop work, etc. These additional fundraising expenses totaled \$1,680,992 for the same fiscal period.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2008

Open to Public Inspection

▶ **Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.**
▶ **See separate instructions.**

Department of the Treasury
Internal Revenue Service

Name of the organization
NATIONAL JEWISH HEALTH

Employer identification number

74-2044647

Part I Identification of Disregarded Entities

(A) Name, address, and EIN 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
National Jewish Illiquid Asset Holding Company 1400 Jackson Street Denver, CO 80206 74-2044647	Property holding company	CO	-10,053	27,622	N/A

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity

Part III Identification of Related Organizations Taxable as a Partnership

(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, investment, unrelated)	(F) Share of total income	(G) Share of end-of- year assets	(H) Disproportionate allocations?		(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(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

Part V Transactions with Related Organizations

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

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?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to other organization(s)
- c** Gift, grant, or capital contribution from other organization(s)
- d** Loans or loan guarantees to or for other organization(s)
- e** Loans or loan guarantees by other organization(s)

- f** Sale of assets to other organization(s)
- g** Purchase of assets from other organization(s)
- h** Exchange of assets
- i** Lease of facilities, equipment, or other assets to other organization(s)

- j** Lease of facilities, equipment, or other assets from other organization(s)
- k** Performance of services or membership or fundraising solicitations for other organization(s)
- l** Performance of services or membership or fundraising solicitations by other organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets
- n** Sharing of paid employees

- o** Reimbursement paid to other organization for expenses
- p** Reimbursement paid by other organization for expenses

- q** Other transfer of cash or property to other organization(s)
- r** Other transfer of cash or property from other organization(s)

	Yes	No
1a		
1b		
1c		
1d		
1e		
1f		
1g		
1h		
1i		
1j		
1k		
1l		
1m		
1n		
1o		
1p		
1q		
1r		

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 other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproportionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Software ID:
Software Version:
EIN: 74-2044647
Name: NATIONAL JEWISH HEALTH

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(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			
Sue Allon , Member, BOD	2	X					0	0	0	
Steve Arent , Chair, BOD	2	X		X			0	0	0	
Rich Baer , Member, BOD	2	X					0	0	0	
Jim Berenbaum , Member, BOD	2	X					0	0	0	
Paulette Brody , Member, BOD	2	X					0	0	0	
Norman Brownstein , Member, BOD	2	X					0	0	0	
Robin Chotin , Vice Chair and Secretary, BOD	2	X		X			0	0	0	
Geraldine Cohen , Member, BOD	2	X					0	0	0	
Joseph S Davis , Lifetime Member, BOD	2	X					0	0	0	
David Engleberg , Member, BOD	2	X					0	0	0	
Joel Farkas , Member, BOD	2	X					0	0	0	
Michael Feiner , Member, BOD	2	X					0	0	0	
Barbara Gallagher , Member, BOD	2	X					0	0	0	
Tom Gart , Chair Elect, BOD	2	X		X			0	0	0	
Lawrence Gelfond , Member, BOD	2	X					0	0	0	
Roger Gibson , Member, BOD	2	X					0	0	0	
Gerald Glauser , Member, BOD	2	X					0	0	0	
William Gold , Lifetime Member, BOD	2	X					0	0	0	
William Gold III , Member, BOD	2	X					0	0	0	
Staunton Golding , Member, BOD	2	X					0	0	0	
A Barry Hirschfeld , Member, BOD	2	X					0	0	0	
Christine Isenberg , Member, BOD	2	X					0	0	0	
Philip H Karsh , Lifetime Member, BOD	2	X					0	0	0	
Steven Kaufman , Member, BOD	2	X					0	0	0	
Mariner Kemper , Member, BOD	2	X					0	0	0	
Steven Kris , Member, BOD	2	X					0	0	0	
Bradley Levin , Member, BOD	2	X					0	0	0	
Jim Kuhn , Member, BOD	2	X					0	0	0	
Evelyn Makovsky , Member, BOD	2	X					0	0	0	
Robert L Mettler , Member, BOD	2	X					0	0	0	

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Marvin Moskowitz , Member, BOD	2	X						0	0	0
Zachery Pashel , Member, BOD	2	X						0	0	0
Marcus Peperzak , Member, BOD	2	X						0	0	0
Leonard M Perlmutter , Lifetime Member, BOD	2	X						0	0	0
Blair Richardson , Member, BOD	2	X						0	0	0
Edward A Robinson , Lifetime Member, BOD	2	X						0	0	0
Scott Robinson , Member, BOD	2	X						0	0	0
Hassan Salem , Member, BOD	2	X						0	0	0
Meyer M Saltzman , Member, BOD	2	X						0	0	0
Richard Schierburg , Member, BOD	2	X						0	0	0
Michael K Schonbrun , Member, BOD	2	X						0	0	0
Carole Schwartz , Member, BOD	2	X						0	0	0
Martin Semple , Member, BOD	2	X						0	0	0
Donald Silversmith , Vice Chair, BOD	2	X			X			0	0	0
Joseph H Silversmith Jr , Lifetime Member, BOD	2	X						0	0	0
Larry Silverstein , Treasurer, BOD	2	X			X			0	0	0
Marc D Steron , Member, BOD	2	X						0	0	0
Burton Tansky , Member, BOD	2	X						0	0	0
Debra Tuchman , Member, BOD	2	X						0	0	0
Richard Tucker , Member, BOD	2	X						0	0	0
Daniel Yohannes , Member, BOD	2	X						0	0	0
Evan H Zucker , Vice Chair, BOD	2	X						0	0	0
Michael Salem MD , President and CEO	50				X			496,768	0	22,172
Christine K Forkner , EVP and CFO, Ass't Secretary	50				X			208,771	0	25,778
J Verne Singleton , Chief Administrative Officer	50				X		X	104,369	0	0
Richard Martin MD , Chairman, Department of Medicine	50					X		360,589	0	24,470
Erwin Gelfand MD , Chairman, Department of Pediatrics	50					X		331,546	0	24,470
David Tinkelman MD , VP Health Initiatives	50					X		327,867	0	24,470
Greg Downey MD , EVP Academic Affairs	50					X		323,912	0	8,460
Gary Cott MD , EVP Medical and Clinical Services	50					X		236,608	0	26,378

Form 990, Part VII - Section Aaa

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ron Berge , EVP and COO	50				X			215,325	0	6,023
Carol Gibson , VP, Development	50				X			150,364	0	10,711
Susan Holt , VP, Development	50				X			135,965	0	1,780
Valerie Hale MD , Sr MD/Faculty Member	50					X		312,091	0	24,472
David Lynch MD , Sr MD/Faculty Member	50					X		310,930	0	28,678
John Newell MD , Sr MD/Faculty Member	50					X		302,382	0	28,678
Debra Dyer MD , Sr MD/Faculty Member	50					X		297,372	0	8,478
Michael Schwartz MD , Sr MD/Faculty Member	50					X		297,195	0	13,511

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

National Jewish's mission since 1899 is to heal, to discover and to educate as a preeminent healthcare institution. We serve by providing the best integrated and innovative care for patients and their families; by understanding and finding cures for the diseases we research; and by educating and training the next generation of healthcare professionals to be leaders in medicine and science.

Software ID: 08000095
Software Version: v1.00
EIN: 74-2044647
Name: NATIONAL JEWISH HEALTH

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Michael Salem MD	(i)	481,768	15,000	0	17,900	4,272	518,940	248,384
	(ii)	0	0	0	0	0	0	0
Christine K Forkner	(i)	193,945	0	14,826	17,300	8,478	234,549	104,385
	(ii)	0	0	0	0	0	0	0
Richard Martin MD	(i)	330,174	9,915	20,500	17,900	6,570	385,059	179,432
	(ii)	0	0	0	0	0	0	0
Erwin Gelfand MD	(i)	311,046	0	20,500	17,900	6,570	356,016	165,773
	(ii)	0	0	0	0	0	0	0
David Tinkelman MD	(i)	296,869	0	31,000	17,900	6,570	352,339	163,934
	(ii)	0	0	0	0	0	0	0
Greg Downey MD	(i)	264,032	23,880	36,000	1,890	6,570	332,372	150,016
	(ii)	0	0	0	0	0	0	0
Gary Cott MD	(i)	227,108	0	9,500	17,900	8,478	262,986	118,304
	(ii)	0	0	0	0	0	0	0
Ron Berge	(i)	177,525	1,800	36,000	0	6,023	221,348	103,630
	(ii)	0	0	0	0	0	0	0
Carol Gibson	(i)	139,321	210	10,833	7,507	3,204	161,075	90,258
	(ii)	0	0	0	0	0	0	0
Susan Holt	(i)	128,489	280	7,196	0	1,780	137,745	0
	(ii)	0	0	0	0	0	0	0
Valerie Hale MD	(i)	259,659	22,700	29,732	20,200	4,272	336,563	165,608
	(ii)	0	0	0	0	0	0	0
David Lynch MD	(i)	267,230	23,200	20,500	20,200	8,478	339,608	165,260
	(ii)	0	0	0	0	0	0	0
John Newell MD	(i)	258,682	23,200	20,500	20,200	8,478	331,060	160,982
	(ii)	0	0	0	0	0	0	0
Debra Dyer MD	(i)	275,830	21,542	0	0	8,478	305,850	0
	(ii)	0	0	0	0	0	0	0
Michael Schwartz MD	(i)	259,527	22,168	15,500	5,033	8,478	310,706	135,565
	(ii)	0	0	0	0	0	0	0
J Verne Singleton	(i)	104,350	19	0	0	0	104,369	104,369
	(ii)	0	0	0	0	0	0	0