

2019

Open to Public
Inspection

Form 990-EZ

Short Form
Return of Organization Exempt From Income Tax

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

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990EZ for instructions and the latest information.

1912

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning , 2019, and ending , 20

B Check if applicable

Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization

JEWISH EDUCATION PROGRAM OF QUEENS

Number and street (or PO box, if mail is not delivered to street address)

76-01 147 STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

FLUSHING, NY 11367

D Employer identification number

11-3347270

E Telephone number

(718) 544-5213

F Group Exemption
Number ►H Check ► if the organization is not required to attach Schedule B
(Form 990, 990-EZ, or 990-PF)G Accounting Method: Cash Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) - 501(c)(3) 501(c)() (Insert no) 4947(a)(1) or 527K Form of organization: Corporation Trust Association Other

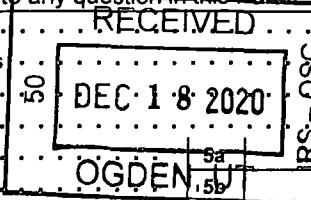
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets

(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 115,219

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

1 Contributions, gifts, grants, and similar amounts received
2 Program service revenue including government fees and contracts
3 Membership dues and assessments
4 Investment income
5a Gross amount from sale of assets other than inventory
b Less: cost or other basis and sales expenses
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)



6 Gaming and fundraising events:
a Gross income from gaming (attach Schedule G if greater than \$15,000) 6a
b Gross income from fundraising events (not including \$ 41,311 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) 6b 2,040
c Less: direct expenses from gaming and fundraising events 6c 6,506
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)
7a Gross sales of inventory, less returns and allowances 7a
b Less: cost of goods sold 7b
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)
8 Other revenue (describe in Schedule O)
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►

1	113,168
2	
3	
4	11
5c	

6d	(4,466)
7c	
8	
9	108,713
10	32,162

11	
12	67,781
13	2,850
14	1,813
15	
16	26,508
17	131,114

18	(22,401)
19	30,864
20	
21	8,463

For Paperwork Reduction Act Notice, see the separate instructions.

EEA

Form 990-EZ (2019)

SCANNED NOV 03 2021

Revenue

Expenses

Net Assets

Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	40,764	22 28,143
23 Land and buildings	0	23 0
24 Other assets (describe in Schedule O)	8,550	24 8,595
25 Total assets	49,314	25 36,738
26 Total liabilities (describe in Schedule O)	18,450	26 28,275
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	30,864	27 8,463

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? JEWISH RELIGION & EDUCATION

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 PROVIDED SCHOLARSHIPS & EDUCATIONAL PROGRAMS

TO FURTHER JEWISH RELIGION & EDUCATION

(Grants \$) If this amount includes foreign grants, check here ► 28a 92,106

29

Page 10 of 10

Digitized by srujanika@gmail.com

(Grants \$) If this amount includes foreign grants, check here ► 29a

30 _____

31 Other (specify amount) (describe in Schedule G) _____ If this amount includes foreign grants, check here 30a

37. Other program services (describe in Schedule C) If this amount includes foreign grants, check here 31a

32. Total program service expenses (add lines 28a through 31a) **\$3,106**

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated - see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

	Yes	No
33	33	X
34	34	X
35a	35a	X
35b	35b	X
35c	35c	X
36	36	X
37a	37a	X
37b	37b	X
38a	38a	X
38b	38b	X
39a	39a	X
39b	39b	X
40b	40b	X
40e	40e	X
42a	42a	X
42b	42b	X
42c	42c	X
43	43	X
44a	44a	X
44b	44b	X
44c	44c	X
44d	44d	X
45a	45a	X
45b	45b	X

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O See instructions

35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?

 b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O

 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► **37a** ► **- 0 -**

 b Did the organization file Form 1120-POL for this year?

38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

 b If "Yes," complete Schedule L, Part II and enter the total amount involved

39 Section 501(c)(7) organizations. Enter

 a Initiation fees and capital contributions included on line 9

 b Gross receipts, included on line 9, for public use of club facilities

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► **- 0 -** , section 4912 ► **- 0 -** , section 4955 ► **- 0 -**

 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► **- 0 -**

 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization ► **- 0 -**

 e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

41 List the states with which a copy of this return is filed ► **NY**

42 a The organization's books are in care of ► **TAXPAYER** Telephone no ► **718-544-5213**
Located at ► **76-01 147 STREET, FLUSHING, NY** ZIP + 4 ► **11367**

 b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
If "Yes," enter the name of the foreign country ►
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

 c At any time during the calendar year, did the organization maintain an office outside the United States?
If "Yes," enter the name of the foreign country ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here ► **43** and enter the amount of tax-exempt interest received or accrued during the tax year

44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

 b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

 c Did the organization receive any payments for indoor tanning services during the year?

 d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ See instructions

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

46	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
				X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47 - 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

47	<input type="checkbox"/>	X
48	<input type="checkbox"/>	X
49a	<input type="checkbox"/>	X
49b	<input type="checkbox"/>	

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

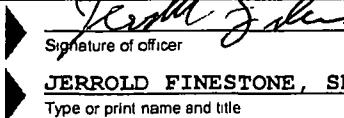
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

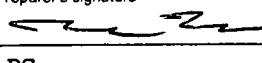
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A Yes No

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

Sign Here		Date <u>Nov 15, 2020</u>
	JERROLD FINESTONE, SECRETARY	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name NATHAN G FARBER	Preparer's signature 	Date <u>11/13/20</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P00235425</u>
	Firm's name ► NATHAN G FARBER PC	Firm's EIN ►			
	Firm's address ► 144-39 70 AVENUE	Phone no <u>718-268-0099</u>			
	Flushing NY 11367				

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

SCHEDULE A

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service**Public Charity Status and Public Support**

OMB No 1545-0047

2019

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

Name of the organization

Employer identification number

JEWISH EDUCATION PROGRAM OF QUEENS

11-3347270

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

The organization is not a private foundation because it is. (For lines 1 through 12, check only one box.)

1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**. 1

2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))

3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____

5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university: _____

10 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.)

11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**.
Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 1

g Provide the following information about the supported organization(s)

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-10 above (see instructions))	(IV) Is the organization listed in your governing document?		(V) Amount of monetary support (see instructions)	(VI) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	128,061	118,604	151,879	129,787	113,168	641,499
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	128,061	118,604	151,879	129,787	113,168	641,499
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						641,499

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	128,061	118,604	151,879	129,787	113,168	641,499
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources					11	11
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 VI.)						
11 Total support. Add lines 7 through 10 . . .	1,140	1,102	297			2,539
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 section 501(c)(3) organization, check this box and stop here						<input checked="" type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	99.60 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	98.40 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test - 2019. 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 VI 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 - 2018. 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

01. Other income (Part II, line 10 or Part III, line 12)

PROGRAM SERVICE REVENUE

Part II

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

	(a) Event #1 BREAKFAST (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	43,351			43,351
2 Less: Contributions	41,311			41,311
3 Gross income (line 1 minus line 2)	2,040			2,040
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	200			200
7 Food and beverages	2,160			2,160
8 Entertainment				
9 Other direct expenses	4,146			4,146
10 Direct expense summary. Add lines 4 through 9 in column (d)				6,506
11 Net income summary. Subtract line 10 from line 3, column (d)				(4,466)

Part III

Gaming. Complete if the organization answered "Yes" on 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))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				
8 Net gaming income summary Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities.

a Is the organization licensed to conduct gaming activities in each of these states? Yes No
b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain _____

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

OMB No 1545-0047

2019**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

Name of the organization

JEWISH EDUCATION PROGRAM OF QUEENS

Employer identification number

11-3347270**01. List of grants and similar amounts paid (Part I, line 10)**

SCHOLARSHIPS & EDUCATIONAL

PROGRAMS TO FURTHER JEWISH

RELIGION & EDUCATION

AMOUNT 32,162**02. Description of other expenses (Part I, line 16)**DESCRIPTION AMOUNTFUNDRAISING COSTS 12,960INSURANCE 6,163PRINTING AND SUPPLIES 3,648BANK FEES AND MISCELLANEOUS 102CREDIT CARD FEES 3,635**03. Description of other assets (Part II, line 24)**CATEGORY BEGINNING OF YEAR END OF YEARPREPAID EXPENSES 8,550 6,598REFUND RECEIVABLE 0 1,997**04. Description of total liabilities (Part II, line 26)**CATEGORY BEGINNING OF YEAR END OF YEARACCOUNTS PAYABLE 12,523 15,273DEFERRED CONTRIBUTIONS 5,927 13,002