

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2016**

Department of the Treasury  
Internal Revenue Service

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the 2016 calendar year, or tax year beginning **JUN 1, 2016** and ending **MAY 31, 2017**

**B** Check if applicable:

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

**C** Name of organization: **JEWISH FEDERATION OF METROPOLITAN DETROIT**  
Doing business as  
Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **6735 TELEGRAPH ROAD**  
City or town, state or province, country, and ZIP or foreign postal code: **BLOOMFIELD HILLS, MI 48301**

**D** Employer identification number: **38-1359214**

**E** Telephone number: **(248) 642-4260**

**G** Gross receipts \$: **52,071,706.**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
If "No," attach a list. (see instructions)

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: ▶ **WWW.JEWISHDETROIT.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: **1926** **M** State of legal domicile: **MI**

**F** Name and address of principal officer: **SCOTT KAUFMAN**  
**SAME AS C ABOVE**

**H(c)** Group exemption number ▶

**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <b>TAKE CARE OF THE NEEDS OF THE JEWISH PEOPLE AND BUILD A VIBRANT JEWISH FUTURE, IN DETROIT, IN</b>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 192
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 191
	5	Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5 136
	6	Total number of volunteers (estimate if necessary)	6 800
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 1,009.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b 9.
Revenue	8	Contributions and grants (Part VIII, line 1h)	50,783,226. 48,173,092.
	9	Program service revenue (Part VIII, line 2g)	1,427,698. 1,341,233.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10,668. 15,082.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,255,962. 2,542,299.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,477,554. 52,071,706.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	33,625,082. 30,467,031.
	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)	11,026,099. 11,856,107.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶	1,617,356.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,649,401. 1,806,615.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	46,300,582. 44,129,753.	
19	Revenue less expenses. Subtract line 18 from line 12	8,176,972. 7,941,953.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 38,148,776. End of Year 40,702,036.
	21	Total liabilities (Part X, line 26)	29,503,453. 31,143,121.
	22	Net assets or fund balances. Subtract line 21 from line 20	8,645,323. 9,558,915.

**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.

**Sign Here**

Signature of officer: *[Signature]* Date: **10/9/17**

**DOROTHY BENYAS, CHIEF FINANCIAL OFFICER**  
Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: **LYNNE M. HUISMANN** Preparer's signature: **LYNNE M. HUISMANN** Date: **10/04/17** Check  if self-employed PTIN: **P00053811**

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

Firm's address ▶ **2601 CAMBRIDGE CT., STE. 500**  
**AUBURN HILLS, MI 48326** Phone no. (248) **375-7100**

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

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**Part III** Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:  
**THE JEWISH FEDERATION OF METROPOLITAN DETROIT IS THE CORNERSTONE OF OUR JEWISH COMMUNITY. WE ARE COMMITTED TO TAKING CARE OF THE NEEDS OF THE JEWISH PEOPLE AND BUILDING A STRONG AND VIBRANT JEWISH FUTURE, IN DETROIT, IN ISRAEL AND AROUND THE WORLD.**

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 20,038,738. including grants of \$ 20,038,738. ) (Revenue \$ 2,491,682. )  
**DISTRIBUTION OF FUNDS TO QUALIFIED 501(C)(3) ORGANIZATIONS THAT SERVE THE JEWISH COMMUNITY LOCALLY REPRESENTED BY OUR 17 AFFILIATED AGENCIES.**

4b (Code: ) (Expenses \$ 9,314,462. including grants of \$ 9,314,462. ) (Revenue \$ )  
**DISTRIBUTION OF FUNDS TO QUALIFIED 501(C)(3) ORGANIZATIONS THAT SERVE THE JEWISH COMMUNITY OVERSEAS, INCLUDING JEWISH FEDERATION OF NORTH AMERICA, JEWISH AGENCY FOR ISRAEL AND THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, AND OTHER OVERSEAS ORGANIZATIONS.**

4c (Code: ) (Expenses \$ 1,113,831. including grants of \$ 1,113,831. ) (Revenue \$ )  
**DISTRIBUTION OF FUNDS TO OTHER QUALIFIED 501(C)3 ORGANIZATIONS.**

4d Other program services (Describe in Schedule O.)  
(Expenses \$ 9,724,728. including grants of \$ ) (Revenue \$ 1,341,233. )  
4e Total program service expenses **40,191,759.**

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**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>X</b>	
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>X</b>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....	<b>X</b>	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	<b>X</b>	
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>X</b>	
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	<b>X</b>	

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
	<b>1a</b> 152		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	<b>1b</b> 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> 136		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O	X	
<b>4a</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)?		X
<b>b</b>	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	<b>1a</b>	192	
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b>	191	
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>	<input checked="" type="checkbox"/>	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	<b>3</b>		<input checked="" type="checkbox"/>
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		<input checked="" type="checkbox"/>
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		<input checked="" type="checkbox"/>
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		<input checked="" type="checkbox"/>
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>		<input checked="" type="checkbox"/>
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		<input checked="" type="checkbox"/>
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>a</b> The governing body?	<b>8a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	<input checked="" type="checkbox"/>	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	<b>9</b>		<input checked="" type="checkbox"/>

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>		
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>		<input checked="" type="checkbox"/>
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	<input checked="" type="checkbox"/>	
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	<input checked="" type="checkbox"/>	
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	<input checked="" type="checkbox"/>	
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	<input checked="" type="checkbox"/>	
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15a</b>	<input checked="" type="checkbox"/>	
<b>b</b> Other officers or key employees of the organization	<b>15b</b>	<input checked="" type="checkbox"/>	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>		

**Section C. Disclosure**

**17** List the states with which a copy of this Form 990 is required to be filed **MI**

**18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records: **BECKY STASCH - (248) 203-1521**  
**6735 TELEGRAPH RD., BLOOMFIELD HILLS, MI 48301**

**JEWISH FEDERATION OF METROPOLITAN  
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**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARK ADLER DIRECTOR	0.50 0.00	X						0.	0.	0.
(2) PETER M. ALTER DIRECTOR	0.50 0.00	X						0.	0.	0.
(3) KELLI ANDERSON DIRECTOR	0.50 0.00	X						0.	0.	0.
(4) EUGENE M. APPLEBAUM DIRECTOR	0.50 0.00	X						0.	0.	0.
(5) STEVEN ARBIT DIRECTOR	0.50 0.00	X						0.	0.	0.
(6) DANIEL ARONOVITZ DIRECTOR	0.50 0.00	X						0.	0.	0.
(7) JAMES M. AUGUST DIRECTOR	0.50 0.00	X						0.	0.	0.
(8) NORA LEE BARRON DIRECTOR	0.50 0.00	X						0.	0.	0.
(9) JODI BECKER DIRECTOR	0.50 0.00	X						0.	0.	0.
(10) NORMAN BEITNER DIRECTOR	0.50 0.00	X						0.	0.	0.
(11) CAROLYN BELLINSON DIRECTOR	0.50 0.00	X						0.	0.	0.
(12) JAMES BELLISON DIRECTOR	0.50 0.50	X						0.	0.	0.
(13) MICHAEL BERGER DIRECTOR	0.50 0.50	X						0.	0.	0.
(14) MAX BERLIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(15) ROSELYN BLANCK DIRECTOR	0.50 0.50	X						0.	0.	0.
(16) FREDERICK BLECHMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(17) DOUGLAS A. BLOOM DIRECTOR	0.50 1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PENNY B. BLUMENSTEIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(19) PAUL D. BORMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(20) RICHARD BRODER DIRECTOR	0.50 0.00	X						0.	0.	0.
(21) RUTH BRODER DIRECTOR	0.50 0.00	X						0.	0.	0.
(22) STACY BRODSKY DIRECTOR	0.50 0.00	X						0.	0.	0.
(23) HARVEY BRONSTEIN DIRECTOR	0.50 0.50	X						0.	0.	0.
(24) RICHARD J. BURSTEIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(25) RONALD B. CHARFOOS DIRECTOR	0.50 0.00	X						0.	0.	0.
(26) AARON CHERNOW DIRECTOR	0.50 0.00	X						0.	0.	0.
<b>1b Sub-total</b> .....								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> .....								2,251,868.	0.	116,106.
<b>d Total (add lines 1b and 1c)</b> .....								2,251,868.	0.	116,106.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **19**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
GUARDIAN GUARD SERVICES PO BOX 5196, SOUTHFIELD, MI 48086	COMMUNITY SECURITY PROGRAM	187,770.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **1**

**SEE PART VII, SECTION A CONTINUATION SHEETS**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) SUSAN CITRIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(28) AVERN L. COHN DIRECTOR	0.50 0.00	X						0.	0.	0.
(29) MARGOT COVILLE DIRECTOR	0.50 0.00	X						0.	0.	0.
(30) WARREN COVILLE DIRECTOR	0.50 0.00	X						0.	0.	0.
(31) SUZAN F. CURHAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(32) GAIL DANTO DIRECTOR	0.50 0.00	X						0.	0.	0.
(33) SANDY MUSKOVITZ-DANTO DIRECTOR	0.50 0.00	X						0.	0.	0.
(34) DENNIS B. DEUTSCH DIRECTOR	0.50 0.00	X						0.	0.	0.
(35) STACY DOCTOROFF DIRECTOR	0.50 0.00	X						0.	0.	0.
(36) MICHAEL EIZELMAN VICE PRESIDENT	0.50 1.00	X		X				0.	0.	0.
(37) KEVIN ELBINGER DIRECTOR	0.50 0.00	X						0.	0.	0.
(38) IRWIN L. ELSON DIRECTOR	0.50 0.00	X						0.	0.	0.
(39) RENEE ERLICH DIRECTOR	0.50 0.00	X						0.	0.	0.
(40) CRAIG ERLICH DIRECTOR	0.50 0.00	X						0.	0.	0.
(41) DOLORES FARBER DIRECTOR	0.50 0.00	X						0.	0.	0.
(42) LEONARD FARBER DIRECTOR	0.50 0.00	X						0.	0.	0.
(43) TERRI FARBER OFFICER AT LARGE	0.50 1.50	X		X				0.	0.	0.
(44) WILLIAM FARBER DIRECTOR	0.50 0.00	X						0.	0.	0.
(45) OSCAR FELDMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(46) DARREN FINDLING DIRECTOR	0.50 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) BEVERLY FINE DIRECTOR	0.50 0.00	X						0.	0.	0.
(48) JEFFREY FORMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(49) STANLEY FRANKEL DIRECTOR	0.50 0.00	X						0.	0.	0.
(50) ALAN GALLATIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(51) DOROTHY GERSON DIRECTOR	0.50 0.00	X						0.	0.	0.
(52) ARYEH GIBBER DIRECTOR	0.50 0.00	X						0.	0.	0.
(53) DANIEL GILBERT DIRECTOR	0.50 0.00	X						0.	0.	0.
(54) CONRAD L. GILES DIRECTOR	0.50 0.00	X						0.	0.	0.
(55) LYNDA GILES DIRECTOR	0.50 0.00	X						0.	0.	0.
(56) PAULA GLAZIER DIRECTOR	0.50 0.00	X						0.	0.	0.
(57) ERIC GLOBERMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(58) DIANE GOLDSTEIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(59) JODI GOODMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(60) STEVEN GOODMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(61) ROBERT GORDON DIRECTOR	0.50 0.00	X						0.	0.	0.
(62) KEN GOSS DIRECTOR	0.50 0.00	X						0.	0.	0.
(63) NANCY GRAND DIRECTOR	0.50 0.00	X						0.	0.	0.
(64) STEPHEN GRAND DIRECTOR	0.50 0.00	X						0.	0.	0.
(65) CAROLYN GREENBERG DIRECTOR	0.50 0.00	X						0.	0.	0.
(66) NANCY GROSFELD DIRECTOR	0.50 0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) KRISTIN GROSS DIRECTOR	0.50 0.00	X						0.	0.	0.
(68) DAN G. GUYER DIRECTOR	0.50 0.00	X						0.	0.	0.
(69) JAY HACK DIRECTOR	0.50 0.00	X						0.	0.	0.
(70) JEROME Y. HALPERIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(71) MARGOT HALPERIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(72) DAVID HANDLEMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(73) MERLE HARRIS DIRECTOR	0.50 0.00	X						0.	0.	0.
(74) SHARON HART DIRECTOR	0.50 0.00	X						0.	0.	0.
(75) MARK HAUSER DIRECTOR	0.50 1.00	X						0.	0.	0.
(76) NANCY HEINRICH DIRECTOR	0.50 0.00	X						0.	0.	0.
(77) BRIAN HERMELIN DIRECTOR	0.50 0.50	X						0.	0.	0.
(78) DOREEN HERMELIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(79) BETSY HEUER DIRECTOR	0.50 0.00	X						0.	0.	0.
(80) JAMES HOOBERMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(81) MICHAEL P. HOROWITZ DIRECTOR	0.50 0.00	X						0.	0.	0.
(82) LEE HURWITZ OFFICER AT LARGE	0.50 0.50	X		X				0.	0.	0.
(83) LAWRENCE S. JACKIER DIRECTOR	0.50 0.00	X						0.	0.	0.
(84) JOHN E. JACOBS DIRECTOR	0.50 0.00	X						0.	0.	0.
(85) KAREN KAHN DIRECTOR	0.50 0.00	X						0.	0.	0.
(86) NORMAN D KATZ DIRECTOR	0.50 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) SIDNEY KATZ DIRECTOR	0.50 0.00	X						0.	0.	0.
(88) SCOTT KAUFMAN EXECUTIVE SECRETARY AND CEO	20.00 20.00	X		X			337,856.	0.	8,327.	
(89) SHARI FERBER KAUFMAN DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(90) SUE ELLEN KAUFMAN DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(91) BERNARD S KENT DIRECTOR	0.50 0.50	X					0.	0.	0.	0.
(92) SHERRI KETAI DIRECTOR	0.50 0.50	X					0.	0.	0.	0.
(93) ROBERT KLEIMAN DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(94) DIANE KLEIN DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(95) JASON KLEIN DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(96) RONALD A. KLEIN DIRECTOR	0.50 0.50	X					0.	0.	0.	0.
(97) LEAH ANN KLEINFELDT DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(98) MARK KOWALSKY DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(99) RICHARD KRUGEL DIRECTOR	0.50 0.50	X					0.	0.	0.	0.
(100) ELLEN S. LABES DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(101) TERRAN LEEMIS DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(102) MATTHEW B. LESTER VICE PRESIDENT	0.50 0.50	X		X			0.	0.	0.	0.
(103) EDWARD C LEVY, JR DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(104) MICHAEL LIPPITT DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(105) PAMELA LIPPITT DIRECTOR	0.50 0.00	X					0.	0.	0.	0.
(106) ROBERT LIPPITT TREASURER	0.50 0.50	X					0.	0.	0.	0.
<b>Total to Part VII, Section A, line 1c</b>										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(107) SHARON B. LIPTON DIRECTOR	0.50 0.00	X						0.	0.	0.
(108) HANNAN LIS DIRECTOR	0.50 0.00	X						0.	0.	0.
(109) LISA I. LIS OFFICER AT LARGE	0.50 1.00	X		X				0.	0.	0.
(110) BEVERLY LISS VICE PRESIDENT	0.50 1.00	X		X				0.	0.	0.
(111) HAROLD S LOSS OFFICER AT LARGE	0.50 0.00	X		X				0.	0.	0.
(112) KEITH A. LUBLIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(113) MARTY MADDIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(114) MICHAEL W. MADDIN DIRECTOR	0.50 1.00	X						0.	0.	0.
(115) FLORINE MARK DIRECTOR	0.50 0.00	X						0.	0.	0.
(116) SUSAN MARWIL DIRECTOR	0.50 0.00	X						0.	0.	0.
(117) MARK MILGROM DIRECTOR	0.50 0.00	X						0.	0.	0.
(118) ROBERT H. NAFTALY DIRECTOR	0.50 0.50	X						0.	0.	0.
(119) LARRY M. NEMER DIRECTOR	0.50 0.00	X						0.	0.	0.
(120) BARB NUSBAUM DIRECTOR	0.50 0.00	X						0.	0.	0.
(121) IRVING NUSBAUM DIRECTOR	0.50 0.00	X						0.	0.	0.
(122) GRAHAM ORLEY DIRECTOR	0.50 0.50	X						0.	0.	0.
(123) HARRIET ORLEY DIRECTOR	0.50 0.00	X						0.	0.	0.
(124) MARCIE ORLEY DIRECTOR	0.50 0.50	X						0.	0.	0.
(125) SUSIE PAPPAS DIRECTOR	0.50 0.00	X						0.	0.	0.
(126) MATT RAN DIRECTOR	0.50 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(127) DON ROCHLEN DIRECTOR	0.50 0.00	X						0.	0.	0.
(128) DULCIE B. ROSENFELD DIRECTOR	0.50 0.00	X						0.	0.	0.
(129) BENJAMIN ROSENTHAL DIRECTOR	1.00 10.50	X						0.	0.	0.
(130) DEBORAH ROSENTHAL DIRECTOR	0.50 0.00	X						0.	0.	0.
(131) MARTA ROSENTHAL DIRECTOR	0.50 0.00	X						0.	0.	0.
(132) LOWELL SALESIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(133) BRIAN SATOVSKY DIRECTOR	0.50 0.00	X						0.	0.	0.
(134) JEFFREY B. SCHLUSSEL SECRETARY	0.50 1.00	X		X				0.	0.	0.
(135) MARK E. SCHLUSSEL DIRECTOR	0.50 0.50	X						0.	0.	0.
(136) KAREN SOSNICK SCHOENBERG DIRECTOR	0.50 1.00	X						0.	0.	0.
(137) DAVID SCHOSTAK DIRECTOR	0.50 0.00	X						0.	0.	0.
(138) ALAN E. SCHWARTZ DIRECTOR	0.50 0.00	X						0.	0.	0.
(139) RONALD SCHWARTZ DIRECTOR	0.50 0.00	X						0.	0.	0.
(140) LOIS SHAEVSKY DIRECTOR	0.50 0.00	X						0.	0.	0.
(141) ROBERT SHER DIRECTOR	0.50 0.00	X						0.	0.	0.
(142) JANE F. SHERMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(143) GARY A. SHIFFMAN VICE PRESIDENT	0.50 0.50	X		X				0.	0.	0.
(144) BRIAN D. SIEGEL DIRECTOR	0.50 0.00	X						0.	0.	0.
(145) LORI SIEGEL DIRECTOR	0.50 0.00	X						0.	0.	0.
(146) JENNIFER SILVERMAN DIRECTOR	0.50 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

38-1359214

Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(147) ROBERT SLATKIN DIRECTOR	0.50 0.50	X						0.	0.	0.
(148) EDIE SLOTKIN DIRECTOR	0.50 0.00	X						0.	0.	0.
(149) RONALD A. SOLLISH DIRECTOR	0.50 0.00	X						0.	0.	0.
(150) AARON STARR DIRECTOR	0.50 0.00	X						0.	0.	0.
(151) JESSIE STERN DIRECTOR	0.50 0.00	X						0.	0.	0.
(152) SHELDON D. STERN DIRECTOR	0.50 0.00	X						0.	0.	0.
(153) JOEL D. TAUBER DIRECTOR	0.50 0.00	X						0.	0.	0.
(154) LAURENCE S. TISDALE DIRECTOR	0.50 0.50	X						0.	0.	0.
(155) GARY TORGOW VICE PRESIDENT	0.50 0.50	X		X				0.	0.	0.
(156) LEAH TROSCH DIRECTOR	0.50 0.00	X						0.	0.	0.
(157) DEBORAH G. TYNER DIRECTOR	0.50 0.00	X						0.	0.	0.
(158) BRAD URDAN DIRECTOR	0.50 0.00	X						0.	0.	0.
(159) DAVID VICTOR DIRECTOR	0.50 0.00	X						0.	0.	0.
(160) STEWART C. WEINER DIRECTOR	0.50 0.50	X						0.	0.	0.
(161) SAUL I. WEINGARDEN DIRECTOR	0.50 0.00	X						0.	0.	0.
(162) LAWRENCE A. WOLFE PRESIDENT	10.00 1.50	X		X				0.	0.	0.
(163) JONATHAN AARON DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(164) MANDELL L. BERMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(165) ADAM BLANCK DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(166) ILANA BLOCK DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(167) JEFF BRODSKY DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(168) MATTHEW COHN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(169) REGINA COLTON DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(170) JOAN CHERNOFF EPSTEIN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(171) DAVID FEBER DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(172) JACK FOLBE DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(173) KATHLEEN WILSON-FINK DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(174) TODD FINK DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(175) ALLAN GELFOND DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(176) NANCY GLEN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(177) GAYLE FRIEDMAN GOLD DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(178) PAULA GOLDMAN-SPINNER DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(179) ROBERT HERTZBERG DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(180) MARLA HORNSTEN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(181) GARY KARP DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(182) BRIAN E. KEPES DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(183) LINDA KLEIN DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(184) HOWARD J. KORMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(185) ANESSA KRAMER DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(186) DAVID KRAMER DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
<b>Total to Part VII, Section A, line 1c</b>										

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

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Form 990

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(187) GEOFFREY KRETCHMER DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(188) SALLY KRUGEL DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(189) JOSHUA LEVINE DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(190) ARTHUR LISS DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(191) PAUL MAGY DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(192) JOHN MARK DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(193) EDWARD MEER DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(194) STEVEN MIGLIORE DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(195) MICHAEL MOSKOWITZ DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(196) ALISON OLESHANSKY DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(197) JOSHUA OPPERER DIRECTOR-PARTIAL YEAR	0.50 0.50	X						0.	0.	0.
(198) JOSEPH ORLEY DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(199) PHYLLIS PILCOWITZ DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(200) PATRICE M. PHILLIPS DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(201) JARED ROTHBERGER DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(202) SHELLY RUBENFIRE DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(203) STEVE RUBENSTEIN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(204) NEIL SATOVSKY DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(205) MARC SCHECHTER DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(206) SANDRA SCHWARTZ DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
<b>Total to Part VII, Section A, line 1c</b>										

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Form 990

38-1359214

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(207) ELLEN SHERMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(208) EUGENE SHERIZEN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(209) WILLIAM SIDER DIRECTOR-PARTIAL YEAR	0.50 0.00	X		X				0.	0.	0.
(210) PAUL SILVERMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(211) LINDA SPIGELMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(212) ROBERT STONE DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(213) BARBARA ZALTZ DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(214) RICHARD ZUSSMAN DIRECTOR-PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(215) HADAS BERNARD DIRECTOR - PARTIAL YEAR	0.50 0.00	X						0.	0.	0.
(216) DOROTHY BENYAS CHIEF FINANCIAL OFFICER	20.00 22.00			X				208,819.	0.	16,018.
(217) THEODORE COHEN CHIEF MARKETING OFFICER	20.00 20.00			X				177,620.	0.	16,162.
(218) STEVEN INGBER CHIEF OPERATING OFFICER-PARTIAL YEAR	20.00 20.00			X				74,827.	0.	13,519.
(219) HOWARD NEISTEIN CHIEF ADMINISTRATIVE OFFICER	20.00 20.00			X				206,804.	0.	15,843.
(220) MIRYAM ROSENZWEIG CHIEF DEVELOPMENT OFFICER	20.00 20.00			X				157,514.	0.	5,153.
(221) ROBERT ARONSON SENIOR DEVELOPMENT DIRECTOR	15.00 15.00				X			273,596.	0.	8,912.
(222) STACEY DEWEESE DIRECTOR, JEWISH COMMUNITY ENDOWMENT	20.00 20.00				X			180,416.	0.	-146.
(223) DANIEL GREENBERG DIRECTOR, MAJOR GIFTS	20.00 20.00				X			162,924.	0.	-146.
(224) JONATHAN LOWE ASSOCIATE ENDOWMENT DIRECT	0.50 20.00				X			177,757.	0.	16,163.
(225) MARGO PERNICK DIRECTOR, THE JEWISH FUND	0.10 36.00				X			176,218.	0.	15,986.
(226) SCOTT STERN FORMER CHIEF OPERATING OFFICER	0.00 0.00					X		117,517.	0.	315.
<b>Total to Part VII, Section A, line 1c</b>								<b>2,251,868.</b>		<b>116,106.</b>



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**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>						
	<b>b</b> Membership dues .....	<b>1b</b>						
	<b>c</b> Fundraising events .....	<b>1c</b>						
	<b>d</b> Related organizations .....	<b>1d</b>	18,496,296.					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	2,750,891.					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	26,925,905.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....							
	<b>h Total.</b> Add lines 1a-1f .....			48,173,092.				
<b>Program Service Revenue</b>	<b>2 a</b> COLLABORATION REVENUE .....	<b>Business Code</b>	900099	514,722.	514,722.			
	<b>b</b> TUITION REVENUE .....		900099	422,047.	422,047.			
	<b>c</b> JFMD PROGRAMMING .....		900099	246,660.	246,660.			
	<b>d</b> PARTICIPANT REV/MISSION .....		900099	157,804.	157,804.			
	<b>e</b> .....							
	<b>f</b> All other program service revenue .....							
	<b>g Total.</b> Add lines 2a-2f .....			1,341,233.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			15,082.		1,009.	14,073.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....							
	<b>5</b> Royalties .....							
	<b>6 a</b> Gross rents .....	(i) Real						
		(ii) Personal						
		<b>b</b> Less: rental expenses .....						
		<b>c</b> Rental income or (loss) .....						
	<b>d</b> Net rental income or (loss) .....							
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities						
		(ii) Other						
		<b>b</b> Less: cost or other basis and sales expenses .....						
		<b>c</b> Gain or (loss) .....						
	<b>d</b> Net gain or (loss) .....							
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>						
		<b>b</b> Less: direct expenses .....	<b>b</b>					
<b>c</b> Net income or (loss) from fundraising events .....								
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>							
	<b>b</b> Less: direct expenses .....	<b>b</b>						
	<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>							
	<b>b</b> Less: cost of goods sold .....	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11 a</b> UJF ENDOWMENT MGMT FEE .....		900099	2,191,682.	2,191,682.				
<b>b</b> JEWISH FUND MGMT FEE .....		900099	300,000.	300,000.				
<b>c</b> OTHER INCOME .....		900099	50,617.			50,617.		
<b>d</b> All other revenue .....								
<b>e Total.</b> Add lines 11a-11d .....			2,542,299.					
<b>12 Total revenue.</b> See instructions. ....			52,071,706.	3,832,915.	1,009.	64,690.		

**JEWISH FEDERATION OF METROPOLITAN  
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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	30,427,031.	30,427,031.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	40,000.	40,000.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,326,766.	199,015.	464,368.	663,383.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,107,397.	4,600,733.	2,517,641.	989,023.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	600,063.	264,671.	224,188.	111,204.
9 Other employee benefits	1,821,881.	906,267.	639,640.	275,974.
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal	14,778.		14,778.	
c Accounting	50,425.		50,425.	
d Lobbying	21,817.		21,817.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	523,301.	447,607.	75,694.	
12 Advertising and promotion	177,451.	122,360.	17,708.	37,383.
13 Office expenses	341,040.	78,993.	102,948.	159,099.
14 Information technology	213,039.	69,370.	97,262.	46,407.
15 Royalties				
16 Occupancy	280,000.	138,589.	102,542.	38,869.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,799,672.	1,577,231.	104,003.	118,438.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	136,917.	78,075.	39,835.	19,007.
23 Insurance	35,053.	11,750.	23,303.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>MISSIONS</b>	704,181.	704,181.		
b <b>OTHER PROGRAM SERVICES</b>	389,682.	389,682.		
c <b>PROFESSIONAL DEVELOPMEN</b>	211,264.	85,155.	75,484.	50,625.
d <b>BAD DEBT</b>	-217,559.			-217,559.
e All other expenses	-2,874,446.	51,049.	-2,250,998.	-674,497.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>44,129,753.</b>	<b>40,191,759.</b>	<b>2,320,638.</b>	<b>1,617,356.</b>
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**JEWISH FEDERATION OF METROPOLITAN  
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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	600.	1	600.	
	<b>2</b> Savings and temporary cash investments .....	16,177,769.	2	18,966,164.	
	<b>3</b> Pledges and grants receivable, net .....	20,767,296.	3	20,472,682.	
	<b>4</b> Accounts receivable, net .....	146,971.	4	175,282.	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5		
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6		
	<b>7</b> Notes and loans receivable, net .....	17,669.	7	17,669.	
	<b>8</b> Inventories for sale or use .....		8		
	<b>9</b> Prepaid expenses and deferred charges .....	235,182.	9	248,454.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 1,430,719.			
	<b>b</b> Less: accumulated depreciation .....	10b 1,187,824.	227,242.	10c	242,895.
	<b>11</b> Investments - publicly traded securities .....	392.	11	14,443.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	253,500.	12	240,500.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		13		
	<b>14</b> Intangible assets .....		14		
	<b>15</b> Other assets. See Part IV, line 11 .....	322,155.	15	323,347.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	38,148,776.	16	40,702,036.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,810,001.	17	3,539,501.	
	<b>18</b> Grants payable .....	24,771,783.	18	25,414,431.	
	<b>19</b> Deferred revenue .....		19		
	<b>20</b> Tax-exempt bond liabilities .....		20		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		21		
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22		
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		23		
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		24		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	1,921,669.	25	2,189,189.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	29,503,453.	26	31,143,121.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>				
	<b>27</b> Unrestricted net assets .....	8,645,323.	27	9,558,915.	
	<b>28</b> Temporarily restricted net assets .....		28		
	<b>29</b> Permanently restricted net assets .....		29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>				
	<b>30</b> Capital stock or trust principal, or current funds .....		30		
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		31		
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		32		
<b>33</b> Total net assets or fund balances .....	8,645,323.	33	9,558,915.		
<b>34</b> Total liabilities and net assets/fund balances .....	38,148,776.	34	40,702,036.		

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**JEWISH FEDERATION OF METROPOLITAN  
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**Part XI Reconciliation of Net Assets**

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

1 Total revenue (must equal Part VIII, column (A), line 12) .....	1	52,071,706.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	44,129,753.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	7,941,953.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) .....	4	8,645,323.
5 Net unrealized gains (losses) on investments .....	5	
6 Donated services and use of facilities .....	6	-4,000,000.
7 Investment expenses .....	7	
8 Prior period adjustments .....	8	
9 Other changes in net assets or fund balances (explain in Schedule O) .....	9	-3,028,361.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) .....	10	9,558,915.

**Part XII Financial Statements and Reporting**

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

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

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JEWISH FEDERATION OF METROPOLITAN

Schedule A (Form 990 or 990-EZ) 2016 **DETROIT**

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**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	47845245.	47659084.	51913467.	50783226.	48173092.	246374114
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 .....	47845245.	47659084.	51913467.	50783226.	48173092.	246374114
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) .....						8250138.
6 Public support. Subtract line 5 from line 4.						238123976

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 .....	47845245.	47659084.	51913467.	50783226.	48173092.	246374114
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	6,673.	8,218.	8,199.	10,474.	14,073.	47,637.
9 Net income from unrelated business activities, whether or not the business is regularly carried on .....	3,733.	1,226.	3,224.	194.	1,009.	9,386.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	309,364.	55,594.	216,032.	18,290.	50,617.	649,897.
11 Total support. Add lines 7 through 10						247081034
12 Gross receipts from related activities, etc. (see instructions) .....					12	18,139,346.
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 type="checkbox"/>

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

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) .....	14	96.37	%
15 Public support percentage from 2015 Schedule A, Part II, line 14 .....	15	95.32	%
16a 33 1/3% support test - 2016. 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 - 2015. 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 - 2016. 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 - 2015. 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"/>

Schedule A (Form 990 or 990-EZ) 2016

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2016.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2015.** 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 .....

JEWISH FEDERATION OF METROPOLITAN

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

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

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

**JEWISH FEDERATION OF METROPOLITAN**

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		



JEWISH FEDERATION OF METROPOLITAN

Schedule A (Form 990 or 990-EZ) 2016 DETROIT

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 <b>Total annual distributions.</b> Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

JEWISH FEDERATION OF METROPOLITAN

**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.)

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

**MANAGEMENT FEES**

**MISCELLANEOUS INCOME**

Multiple horizontal lines for providing supplemental information.

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

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

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

OMB No. 1545-0047

**2016**

Name of the organization

JEWISH FEDERATION OF METROPOLITAN  
DETROIT

Employer identification number

38-1359214

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

<b>Name of organization</b> JEWISH FEDERATION OF METROPOLITAN DETROIT	<b>Employer identification number</b> 38-1359214
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**Part I Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 2,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 1,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 16,234,839.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 1,600,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 2,750,891.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 1,800,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>JEWISH FEDERATION OF METROPOLITAN                  DETROIT</b>	Employer identification number <b>38-1359214</b>
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**Part I Contributors** (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ <u>1,065,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ <u>1,200,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

<b>Name of organization</b> JEWISH FEDERATION OF METROPOLITAN DETROIT	<b>Employer identification number</b> 38-1359214
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**Part II Noncash Property** (See instructions). Use duplicate copies of Part II if additional space is needed.

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

<b>Name of organization</b> <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b>	<b>Employer identification number</b> <b>38-1359214</b>
---	--

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

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



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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2016**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under section 501(c) and section 527**  
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**  
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then**

- 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," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then**

- 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," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1359214</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 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 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 Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 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 funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were 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.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2016

LHA  
632041 11-10-16

JEWISH FEDERATION OF METROPOLITAN

Schedule C (Form 990 or 990-EZ) 2016 DETROIT

38-1359214 Page 2

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- 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.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	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.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	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. If zero or less, enter -0- .....														
i	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
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? .....														

Yes  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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

Schedule C (Form 990 or 990-EZ) 2016

JEWISH FEDERATION OF METROPOLITAN

Schedule C (Form 990 or 990-EZ) 2016 DETROIT

38-1359214 Page 3

**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> 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:			
<b>a</b> Volunteers? .....		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....		X	
<b>c</b> Media advertisements? .....		X	
<b>d</b> Mailings to members, legislators, or the public? .....		X	
<b>e</b> Publications, or published or broadcast statements? .....		X	
<b>f</b> Grants to other organizations for lobbying purposes? .....	X		21,817.
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....		X	
<b>i</b> Other activities? .....		X	
<b>j</b> Total. Add lines 1c through 1i .....			21,817.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....			

**Part III-A** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

**Part III-B** Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

<b>1</b> Dues, assessments and similar amounts from members .....	1	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year .....	2a	
<b>b</b> Carryover from last year .....	2b	
<b>c</b> Total .....	2c	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	
<b>4</b> 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	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....	5	

**Part IV** Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

**PART II-B, LINE 1, LOBBYING ACTIVITIES:**

TO SUPPORT JEWISH CAUSES IN THE COMMUNITY

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

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

OMB No. 1545-0047

**2016**  
Open to Public Inspection

Name of the organization **JEWISH FEDERATION OF METROPOLITAN DETROIT** Employer identification number **38-1359214**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

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

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

a Revenue included on Form 990, Part VIII, line 1 .....

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

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

Schedule D (Form 990) 2016

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule D (Form 990) 2016

38-1359214 Page 2

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_

- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
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, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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	68,433,706.	73,672,989.	72,456,549.	68,876,311.	63,596,065.
b Contributions	4,355,137.	64,941.	1,986,659.	1,143,221.	944,218.
c Net investment earnings, gains, and losses	8,203,453.	-605,869.	3,963,856.	6,150,386.	8,945,026.
d Grants or scholarships	4,665,782.	4,698,355.	4,734,075.	3,713,369.	4,608,998.
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	76,326,514.	68,433,706.	73,672,989.	72,456,549.	68,876,311.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  89.25 %
  - c Temporarily restricted endowment  10.75 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes | No |
|-----------------------------|-----|----|
| (i) unrelated organizations |     | X  |
| (ii) related organizations  | X   |    |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,430,719.	1,187,824.	242,895.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)  242,895.

Schedule D (Form 990) 2016

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule D (Form 990) 2016

38-1359214 Page 3

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

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

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) INTERORGANIZATION PAYABLES	2,189,189.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	2,189,189.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2016

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	49,320,815.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines 2a through 2d	<b>2e</b>		0.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	49,320,815.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	2,750,891.	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>		2,750,891.
<b>5</b>	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		<b>5</b>	52,071,706.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	48,407,223.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	4,000,000.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	3,028,361.	
<b>e</b>	Add lines 2a through 2d	<b>2e</b>		7,028,361.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	41,378,862.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	2,750,891.	
<b>c</b>	Add lines 4a and 4b	<b>4c</b>		2,750,891.
<b>5</b>	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		<b>5</b>	44,129,753.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

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

**PART XI, LINE 4B - OTHER ADJUSTMENTS:**

**GRANTS RECEIVED IN AGENCY TRANSACTION** 2,750,891.

**PART XII, LINE 2D - OTHER ADJUSTMENTS:**

**ADMIN EXPS ALLOCATED TO UJF & SUPPORT FOUNDATIONS** 3,028,361.

**PART XII, LINE 4B - OTHER ADJUSTMENTS:**

**GRANTS DISTRIBUTED IN AGENCY TRANSACTION** 2,750,891.



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

Lined area for supplemental information.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2016**

Open to Public Inspection

Name of the organization  
**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Employer identification number  
**38-1359214**

**Part I** General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

**1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? .....  Yes  No

**2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

**3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
MIDDLE EAST AND NORTH AFRICA	1	3	GRANTS TO RECIPIENT ORGANIZATIONS AND PROGRAM SERVICES	HUNGER RELIEF, AT RISK YOUTH PROGRAMS AND EARLY CHILDHOOD INITIATIVES, MISSIONS	289,263.
MIDDLE EAST AND NORTH AFRICA	0	0	INVESTMENTS		240,500.
<b>3 a</b> Sub-total .....	1	3			529,763.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c</b> Totals (add lines 3a and 3b) .....	1	3			529,763.

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

38-1359214

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	TO SUPPORT THE COMMUNITY	40,000.00	WIRE	0.00	N/A	N/A

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities **1**

**JEWISH FEDERATION OF METROPOLITAN**

**DETROIT**

Schedule F (Form 990) 2016

38-1359214

Page 3

**Part III** Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
 Part III can be duplicated if additional space is needed.

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

Schedule F (Form 990) 2016

JEWISH FEDERATION OF METROPOLITAN  
DETROIT

Schedule F (Form 990) 2016

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**Part IV** Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* .....  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)* .....  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* .....  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* .....  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* .....  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)* .....  Yes  No

Schedule F (Form 990) 2016

**Part V** Supplemental Information

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

**PART I, LINE 2:**

IN ORDER TO MONITOR OUR MAJOR OVERSEAS AGENCIES, WE RECEIVE AT LEAST  
SEMI-ANNUAL PROGRAM AND BUDGET REPORTS, AS WELL AS ANNUAL BUDGET  
PROPOSALS. IN ADDITION, WE RELY HEAVILY ON OUR ISRAEL OFFICE IN JERUSALEM  
FOR ON-SITE MONITORING AND USE OF THE FUNDS.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

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

Name of the organization **JEWISH FEDERATION OF METROPOLITAN  
DETROIT** Employer identification number  
**38-1359214**

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

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ADAT SHALOM SYNAGOGUE 29901 MIDDLEBELT FARMINGTON HILLS, MI 48334	38-1437934		36,310.	0.			TO SUPPORT CONSERVATIVE JUDAISM
AISH HATORAH 25725 COOLIDGE HIGHWAY OAK PARK, MI 48237	38-2785489		8,250.	0.			TO SUPPORT CONSERVATIVE JUDAISM
AMERICAN JEWISH COMMITTEE THE JACOB BLAUSTEIN BLDG NEW YORK, NY 10002	13-5563393		2,400,112.	0.			TO ENHANCE THE JEWISH WAY OF LIFE
AMERICAN JOINT DISTRIBUTION COMMITTEE - 711 3RD AVE, 10TH FLR - NEW YORK, NY 10017	13-1656634		10,000.	0.			TO SUPPORT THE JEWISH COMMUNITY
ANTI-DEFAMATION LEAGUE 25800 NORTHWESTERN HWY SOUTHFIELD, MI 48075	13-1818723		10,875.	0.			TO FIGHT DISCRIMINATION
ATID 29901 MIDDLEBELT RD FARMINGTON HILLS, MI 48334	38-1437934		6,105.	0.			TO SUPPORT EDUCATION

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **44.**
- 3** Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) (2016)



**JEWISH FEDERATION OF METROPOLITAN**

**DETROIT**

Schedule I (Form 990)

38-1359214

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**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIRMINGHAM TEMPLE 28611 W 12 MILE RD FARMINGTON HILLS, MI 48334	38-1747980		8,745.	0.			TO SUPPORT JUDAISM
BIRTHRIGHT ISRAEL FOUNDATION 33 EAST 33RD STREET NEW YORK, NY 10016	13-4092050		217,215.	0.			TO SUPPORT JUDAISM
B'NAI BRITH YOUTH ORGANIZATION 6600 WEST MAPLE RD WEST BLOOMFIELD, MI 48322	31-1794932		115,614.	0.			TO SUPPORT THE ANNUAL CAMPAIGN
CHABAD OF NOVI 42142 LOGANBERRY RIDGE NORTH NOVI, MI 48375	38-2288004		7,105.	0.			TO SUPPORT CONSERVATIVE JUDAISM
CONGREGATION SHAAREY ZEDEK 27375 BELL RD SOUTHFIELD, MI 48034	38-1420140		23,100.	0.			TO SUPPORT CONSERVATIVE JUDAISM
CONGREGATION SHIR TIKVAH 3900 NORTHFIELD PKWY TROY, MI 48084	38-2439322		19,140.	0.			TO SUPPORT REFORM JUDAISM
FARBER HEBREW DAY SCHOOL - YESHIVAT AKIVA - 21100 W. 12 MILE RD - SOUTHFIELD, MI 48076	38-1750780		835,080.	0.			TO SUPPORT JEWISH EDUCATION
FRANKEL JEWISH ACADEMY OF METRO DETROIT - DEVELOPMENT DEPARTMENT - WEST BLOOMFIELD, MI 48322	38-3428219		405,742.	0.			TO SUPPORT EDUCATION
FRESH AIR SOCIETY 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48303	38-1360545		663,830.	0.			TO SUPPORT THE NEEDS OF CHILDREN

Schedule I (Form 990)

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule I (Form 990)

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**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FRIENDSHIP CIRCLE 6892 W MAPLE RD WEST BLOOMFIELD, MI 48322	38-3613944		165,460.	0.			TO SUPPORT FAMILIES WITH SPECIAL NEEDS
HEBREW FREE LOAN 6735 TELEGRAPH RD BLOOMFIELD HILLS, MI 48301	38-1359260		154,193.	0.			TO PROVIDE INTEREST FREE LOANS
HILLEL DAY SCHOOL 32200 MIDDLEBELT RD FARMINGTON HILLS, MI 48334-1715	38-1586703		1,138,756.	0.			TO SUPPORT EDUCATION
HILLEL FOUNDATION OF METRO DETROIT 667 GROSBERG RELIGIOUS CTR DETROIT, MI 48202-3919	52-1758804		192,686.	0.			TO SUPPORT EDUCATION
JARC 30301 NORTHWESTERN HWY STE 100 FARMINGTON HILLS, MI 48334	38-3690103		229,635.	0.			TO SUPPORT DISABLED INDIVIDUALS
JEWISH AGENCY FOR ISRAEL 633 THIRD AVE 21ST FLR NEW YORK, NY 10017	23-0053483		5,635,918.	0.			TO SUPPORT ISRAEL
JEWISH COMMUNITY CENTER 6600 W MAPLE RD WEST BLOOMFIELD, MI 48322	38-1358397		2,570,197.	0.			TO SUPPORT THE COMMUNITY
JEWISH COMMUNITY RELATIONS COUNCIL 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	38-3011194		331,983.	0.			TO SUPPORT THE JEWISH COMMUNITY
JEWISH FAMILY SERVICE 6555 W. MAPLE ROAD BLOOMFIELD HILLS, MI 48322	38-0691329		3,801,198.	0.			TO SUPPORT JEWISH FAMILIES

Schedule I (Form 990)

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule I (Form 990)

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**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
JEWISH FEDERATIONS OF NORTH AMERICA - 111 8TH AVENUE - NEW YORK, NY 10011	13-1624240		1,288,432.	0.			TO SUPPORT THE JEWISH COMMUNITY
JEWISH SENIOR LIFE OF METRO DETROIT - 15000 WEST TEN MILE ROAD - OAK PARK, MI 48237	38-2693397		612,343.	0.			TO SUPPORT THE ELDERLY
JVS 15000 WEST TEN MILE ROAD OAK PARK, MI 48237	38-1358013		2,490,040.	0.			TO SUPPORT THE ELDERLY
KADIMA 15999 W TWELVE MILE SOUTHFIELD, MI 48076	38-2630596		223,684.	0.			TO SUPPORT INDIVIDUALS WITH SPECIAL NEEDS
KOLLEL INSTITUTE OF GTR DETROIT 15230 WEST LINCOLN ROAD OAK PARK, MI 48237	38-2114751		5,169.	0.			TO SUPPORT JEWISH EDUCATION
LUBAVITCH FOUNDATION 14100 W. 9 MILE ROAD OAK PARK, MI 48237	38-2346125		5,169.	0.			TO SUPPORT ORTHODOX JUDAISM
MICHIGAN STATE UNIVERSITY - HILLEL FOUNDATION - 360 CHARLES ST - EAST LANSING, MI 48823	38-3034766		338,902.	0.			TO SUPPORT EDUCATION
NATIONAL FUNDING COUNCIL 130 E 59TH STREET NEW YORK, NY 10022	51-0172429		232,176.	0.			TO SUPPORT THE JEWISH COMMUNITY
ROI COMMUNITY 110 W 7TH STREET, STE 2000 TULSA, OK 74119	20-5344753		80,000.	0.			TO SUPPORT THE JEWISH COMMUNITY

Schedule I (Form 990)

JEWISH FEDERATION OF METROPOLITAN

DETROIT

Schedule I (Form 990)

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**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TEMPLE BETH EL 7400 TELEGRAPH RD. BLOOMFIELD HILLS, MI 48301	38-1359595		30,525.	0.			TO SUPPORT REFORM JUDAISM
TEMPLE ISRAEL 5725 WALNUT LAKE RD. WEST BLOOMFIELD, MI 48323	38-1490194		167,340.	0.			TO SUPPORT REFORM JUDAISM
TEMPLE KOL AMI 5085 WALNUT LAKE RD WEST BLOOMFIELD, MI 48323	38-6140065		8,415.	0.			TO SUPPORT REFORM JUDAISM
TEMPLE SHIR SHALOM 3999 WALNUT LAKE RD WEST BLOOMFIELD, MI 48323	38-2803191		65,835.	0.			TO SUPPORT REFORM JUDAISM
THE SHUL 6890 W. MAPLE RD WEST BLOOMFIELD, MI 48322	20-1370223		6,435.	0.			TO SUPPORT THE JEWISH COMMUNITY
UNITED JEWISH FOUNDATION OF METROPOLITAN DETROIT - 6735 TELEGRAPH ROAD - BLOOMFIELD HILLS, MI 48301	38-1360585		3,523,052.	0.			TO SUPPORT THE COMMUNITY
UNIVERSITY OF MICHIGAN - HILLEL 1429 HILL ST ANN ARBOR, MI 48104-3105	38-6119964		186,611.	0.			TO SUPPORT EDUCATION
YACHAD 11 BROADWAY 13TH FLR NEW YORK, NY 10004	13-5623717		11,715.	0.			TO SUPPORT JEWISH EDUCATION
YESHIVA BETH YEHUDAH 15751 W LINCOLN SOUTHFIELD, MI 48037-2044	38-1437939		1,480,545.	0.			TO SUPPORT JEWISH EDUCATION

Schedule I (Form 990)

JEWISH FEDERATION OF METROPOLITAN

Schedule I (Form 990)

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**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
YESHIVA GEDOLAH 24600 GREENFIELD ROAD OAK PARK, MI 48237-1544	38-2569760		162,629.	0.			TO SUPPORT EDUCATION
YESHIVAS DARCHEI TORAH 21550 W TWELVE MILE RD SOUTHFIELD, MI 48076-5501	38-2842622		476,564.	0.			TO SUPPORT JEWISH EDUCATION

Schedule I (Form 990)

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

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

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

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

**SCH I, PART II, LINE 1:**

**ANNUAL ALLOCATIONS APPROVED BY THE BOARD OF GOVERNORS ARE BASED ON  
AGENCY NEEDS AND COMMUNITY PRIORITIES. FEDERATION PLANNING STAFF AND  
LAY VOLUNTEERS RECEIVE AND REVIEW QUARTERLY FINANCIAL REPORTS AND  
ANNUAL AUDITS FROM CONSTITUENT AGENCIES. STAFF MEET WITH RECIPIENT  
ORGANIZATIONS SEVERAL TIMES A YEAR TO REVIEW PROGRAMS, SERVICES,  
BUDGETS AND ACCREDITATIONS.**

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

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

▶ Attach to Form 990.

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

**2016**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Employer identification number

**38-1359214**

**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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use    |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence    |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees      |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

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

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

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

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

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on 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? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

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

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

Schedule J (Form 990) 2016



**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

38-1359214

Schedule J (Form 990) 2016

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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 aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SCOTT KAUFMAN EXECUTIVE SECRETARY AND CEO	(i)	336,890.	0.	966.	-3,962.	12,289.	346,183.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DOROTHY BENYAS CHIEF FINANCIAL OFFICER	(i)	204,013.	3,000.	1,806.	-2,434.	18,452.	224,837.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) THEODORE COHEN CHIEF MARKETING OFFICER	(i)	173,807.	3,000.	813.	-2,079.	18,241.	193,782.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) HOWARD NEISTEIN CHIEF ADMINISTRATIVE OFFICER	(i)	202,047.	2,000.	2,757.	-2,399.	18,242.	222,647.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) MIRYAM ROSENZWEIG CHIEF DEVELOPMENT OFFICER	(i)	154,706.	2,500.	308.	-1,848.	7,001.	162,667.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) ROBERT ARONSON SENIOR DEVELOPMENT DIRECTOR	(i)	239,757.	0.	33,839.	-3,410.	12,322.	282,508.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) STACEY DEWEESE DIRECTOR, JEWISH COMMUNITY ENDOWMENT	(i)	175,881.	3,000.	1,535.	-2,104.	1,958.	180,270.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DANIEL GREENBERG DIRECTOR, MAJOR GIFTS	(i)	158,003.	3,000.	1,921.	-1,893.	1,747.	162,778.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JONATHAN LOWE ASSOCIATE ENDOWMENT DIRECT	(i)	171,464.	4,000.	2,293.	-2,063.	18,226.	193,920.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) MARGO PERNICK DIRECTOR, THE JEWISH FUND	(i)	169,741.	5,000.	1,477.	-2,055.	18,041.	192,204.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) SCOTT STERN FORMER CHIEF OPERATING OFFICER	(i)	117,517.	0.	0.	315.	0.	117,832.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

JEWISH FEDERATION OF METROPOLITAN  
DETROIT

Schedule J (Form 990) 2016

38-1359214

Page 3

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**PART I, LINE 4B:**

ROBERT ARONSON - \$33,839. ROBERT PARTICIPATES IN A SUPPLEMENTAL EXECUTIVE  
RETIREMENT PLAN. UNDER THIS ARRANGEMENT, THE ORGANIZATION PAYS ANNUAL  
INTEREST ON THE AVERAGE BALANCE OF THE PRECEDING 12 MONTHS. ROBERT IS  
REQUIRED TO TAKE A DISTRIBUTION EACH YEAR IN AGREEMENT WITH THE CONTRACT.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Employer identification number  
**38-1359214**

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

**ISRAEL, AND AROUND THE WORLD.**

**FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:**

**INCLUDES EXPENSES RELATED TO DIRECT PROGRAM SERVICES THAT SUPPORT OUR  
LOCAL AFFILIATED AGENCIES. IN ADDITION, INCLUDES MISSION EXPENSES TO  
FOSTER BETTER RELATIONS WITH ISRAEL.**

**EXPENSES \$ 9,724,728. INCLUDING GRANTS OF \$ 0. REVENUE \$ 1,341,233.**

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

**THE FOLLOWING BOARD MEMBERS HAVE FAMILY RELATIONSHIPS:**

**CAROLYN BELLINSON AND JAMES BELLINSON**

**ROSELYN BLANCK AND ADAM BLANCK**

**RICHARD BRODER AND RUTH BRODER**

**SUZAN CURHAN AND LAWRENCE JACKIER**

**CONRAD GILES AND LYNDA GILES**

**FREDRICK BLECHMAN AND KEN GOSS**

**DIANE KLEIN AND BARBARA ZALTZ**

**DIANE KLEIN AND RONALD KLEIN**

**JASON KLEIN AND RONALD KLEIN**

**JEFFREY BRODSKY AND STACY BRODSKY**

**WARREN COVILLE AND MARGOT COVILLE**

**GAIL DANTO AND SANDY MUSKOVITZ-DANTO**

**STACY DOCTOROFF AND SHERRI KETAI**

**HANNAN LIS AND FLORINE MARK**

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

Schedule O (Form 990 or 990-EZ) (2016)

632211 08-25-16

Name of the organization **JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Employer identification number  
**38-1359214**

**LISA LIS AND HANNAN LIS**

**LISA LIS AND FLORINE MARK**

**ARTHUR LISS AND BEVERLY LISS**

**MICHAEL MADDIN AND MARTY MADDIN**

**IRVING NUSBAUM AND BARB NUSBAUM**

**GRAHAM ORLEY AND MARCIE ORLEY**

**HARRIET ORLEY AND JOSEPH ORLEY**

**HARRIET ORLEY AND GRAHAM ORLEY**

**HARRIET ORLEY AND MARCIE ORLEY**

**JOSEPH ORLEY AND GRAHAM ORLEY**

**JOSEPH ORLEY AND MARCIE ORLEY**

**JESSIE STERN AND SHELDON STERN**

**JEFFREY SCHLUSSEL AND MARK SCHLUSSEL**

**MARGOT HALPERIN AND JEROME HALPERIN**

**DELORES FARBER AND LEONARD FARBER**

**NANCY GRAND AND STEPHEN GRAND**

**BRIAN SIEGEL AND GEOFF KRETCHMER**

**LEE HURWITZ AND RICHARD BRODER**

**JOSHUA LEVINE AND HAROLD LOSS**

**BENJAMIN ROSENTHAL AND MARTA ROSENTHAL**

**BRIAN SATOVSKY AND NEIL SATOVSKY**

**BRIAN HERMELIN AND DOREEN HERMELIN**

**MICHAEL LIPPITT AND ROBERT LIPPITT**

**PAUL SILVERMAN AND JENNIFER SILVERMAN**

**ANESSA KRAMER AND DAVID KRAMER**

**RENEE ERLICH AND CRAIG ERLICH**

**SALLY KRUGEL AND RICHARD KRUGEL**

**ELLEN SHERMAN AND JANE SHERMAN**

Name of the organization **JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Employer identification number  
**38-1359214**

**THE FOLLOWING BOARD MEMBERS HAVE BUSINESS RELATIONSHIPS:**

**MARK HAUSER AND MICHAEL MADDIN**

**LEE HURWITZ AND RICHARD BRODER**

**MARTY MADDIN AND MICHAEL MADDIN**

**HANNAN LIS AND LISA LIS**

**HANNAN LIS AND FLORINE MARK**

**BRIAN SIEGEL AND GEOFF KRETCHMER**

**NANCY HEINRICH AND BRIAN SIEGEL**

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

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

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

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

Name of the organization <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1359214</b>
--	---

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

A COMPENSATION COMMITTEE DETERMINES COMPENSATION BASED ON THE STAFF MEMBERS' ESTABLISHED GOALS AND OBJECTIVES. THE COMMITTEE WILL ALSO CONSIDER COMPARABLE SALARY DATA FROM OTHER JEWISH FEDERATIONS OR NON-PROFIT ORGANIZATIONS. THIS PROCESS IS DONE ANNUALLY FOR THE CEO, COO, CFO, CHIEF DEVELOPMENT OFFICER, CHIEF MARKETING OFFICER AND THE CHIEF OFFICER STRATEGIC PLANNING AND LAST OCCURRED IN MAY 2017. THE ANALYSIS AND CONCLUSIONS ARE DOCUMENTED IN THE COMMITTEE MEETING MINUTES.

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

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

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

ALLOCATED TO UJF AND VARIOUS SUPPORT ORGANIZATIONS	-3,028,361.
--	-------------

FORM 990, PART XII, LINE 2C

THE JEWISH FEDERATION OF METROPOLITAN DETROIT HAS AN AUDIT COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTING FIRM. THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

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

OMB No. 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization **JEWISH FEDERATION OF METROPOLITAN  
DETROIT** Employer identification number  
**38-1359214**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UNITED JEWISH FOUNDATION - 38-1360585 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	HOLDS PROPERTY AND INVESTMENTS	MICHIGAN	501(C)(3)	7	N/A		X
THE JEWISH FUND - 38-3323875 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE II	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
APPLEBAUM FAMILY SUPPORT FOUNDATION - 38-2870708, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MADELEINE H. AND MANDELL L. BERMAN FAMILY SUPPORT FOUNDATION - 38-2582289, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT		X

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

Schedule R (Form 990) 2016

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule R (Form 990)

38-1359214

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
BELLE & ISIDOR EISENBERG FAMILY SUPPORT FOUNDATION - 30-0232172, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAX M. AND MARJORIE S. FISHER SUPPORT FOUNDATION - 38-2490338, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PHILLIP W. FISHER SUPPORT FOUNDATION - 38-2550053, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
STANLEY & JUDITH FRANKEL SUPPORT FOUNDATION - 38-2582297, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SAMUEL FRANKEL AND JEAN FRANKEL SUPPORT FOUNDATION - 38-2582299, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
GERSHENSON FAMILY SUPPORT FOUNDATION - 38-3423715, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRWIN AND BETHEA GREEN SUPPORT FOUNDATION - 38-2490337, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
RITA C. & JOHN HADDOW FAMILY SUPPORT FOUNDATION - 38-2824409, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JOHN & ROSE HERMAN SUPPORT FOUNDATION - 38-3216504, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERMELIN FAMILY SUPPORT FOUNDATION - 38-2574834, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NANCY L. AND JOSEPH M. JACOBSON FAMILY SUPPORT FOUNDATION - 30-0232149, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAXWELL AND MARJORIE JOSPEY SUPPORT FOUNDATION - 30-0232176, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	



JEWISH FEDERATION OF METROPOLITAN  
DETROIT

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**PART I, LINE 4B:**

ROBERT ARONSON - \$33,839. ROBERT PARTICIPATES IN A SUPPLEMENTAL EXECUTIVE  
RETIREMENT PLAN. UNDER THIS ARRANGEMENT, THE ORGANIZATION PAYS ANNUAL  
INTEREST ON THE AVERAGE BALANCE OF THE PRECEDING 12 MONTHS. ROBERT IS  
REQUIRED TO TAKE A DISTRIBUTION EACH YEAR IN AGREEMENT WITH THE CONTRACT.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
▶ Attach to Form 990.

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

OMB No. 1545-0047

**2016**

Open to Public Inspection

Name of the organization **JEWISH FEDERATION OF METROPOLITAN DETROIT** Employer identification number **38-1359214**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UNITED JEWISH FOUNDATION - 38-1360585 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	HOLDS PROPERTY AND INVESTMENTS	MICHIGAN	501(C)(3)	7	N/A		X
THE JEWISH FUND - 38-3323875 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE II	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
APPLEBAUM FAMILY SUPPORT FOUNDATION - 38-2870708, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MADELEINE H. AND MANDELL L. BERMAN FAMILY SUPPORT FOUNDATION - 38-2582289, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT		X

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

Schedule R (Form 990) 2016

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule R (Form 990)

38-1359214

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
BELLE & ISIDOR EISENBERG FAMILY SUPPORT FOUNDATION - 30-0232172, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAX M. AND MARJORIE S. FISHER SUPPORT FOUNDATION - 38-2490338, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PHILLIP W. FISHER SUPPORT FOUNDATION - 38-2550053, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
STANLEY & JUDITH FRANKEL SUPPORT FOUNDATION - 38-2582297, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SAMUEL FRANKEL AND JEAN FRANKEL SUPPORT FOUNDATION - 38-2582299, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
GERSHENSON FAMILY SUPPORT FOUNDATION - 38-3423715, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRWIN AND BETHEA GREEN SUPPORT FOUNDATION - 38-2490337, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
RITA C. & JOHN HADDOW FAMILY SUPPORT FOUNDATION - 38-2824409, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JOHN & ROSE HERMAN SUPPORT FOUNDATION - 38-3216504, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERMELIN FAMILY SUPPORT FOUNDATION - 38-2574834, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NANCY L. AND JOSEPH M. JACOBSON FAMILY SUPPORT FOUNDATION - 30-0232149, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MAXWELL AND MARJORIE JOSPEY SUPPORT FOUNDATION - 30-0232176, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
DAVID & NADINE FARBMAN FAMILY SUPPORT FOUNDATION - 38-2805017, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
KATZMAN FAMILY SUPPORT FOUNDATION - 30-0021246, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ALAN JAY & SUE E KAUFMAN FAMILY SUPPORT FOUNDATION - 61-1562406, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERBERT W. KAUFMAN FAMILY SUPPORT FOUNDATION - 38-3212494, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
DOUG & KAISA LEVINE FAMILY SUPPORT FOUNDATION - 38-3548910, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMA JEAN AND EDWARD M. MEER SUPPORT FOUNDATION - 38-3423714, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMAN A. & SUSAN L. PAPPAS FAMILY SUPPORT FOUNDATION - 38-2582300, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PROFESSIONAL LEADERS PROJECT SUPPORT FOUNDATION - 20-1431220, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PRENTIS FAMILY SUPPORT FOUNDATION - 38-2805115, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE JACK A. & AVIVA ROBINSON FAMILY SUPPORT FOUNDATION - 38-2993215, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ROSE FAMILY SUPPORT FOUNDATION - 30-0021241 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRVING A. RUBIN FAMILY SUPPORT FOUNDATION - 38-3316506, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
DAVID & NADINE FARBMAN FAMILY SUPPORT FOUNDATION - 38-2805017, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
KATZMAN FAMILY SUPPORT FOUNDATION - 30-0021246, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ALAN JAY & SUE E KAUFMAN FAMILY SUPPORT FOUNDATION - 61-1562406, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HERBERT W. KAUFMAN FAMILY SUPPORT FOUNDATION - 38-3212494, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
DOUG & KAISA LEVINE FAMILY SUPPORT FOUNDATION - 38-3548910, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMA JEAN AND EDWARD M. MEER SUPPORT FOUNDATION - 38-3423714, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
NORMAN A. & SUSAN L. PAPPAS FAMILY SUPPORT FOUNDATION - 38-2582300, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PROFESSIONAL LEADERS PROJECT SUPPORT FOUNDATION - 20-1431220, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
PRENTIS FAMILY SUPPORT FOUNDATION - 38-2805115, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE JACK A. & AVIVA ROBINSON FAMILY SUPPORT FOUNDATION - 38-2993215, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ROSE FAMILY SUPPORT FOUNDATION - 30-0021241 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
IRVING A. RUBIN FAMILY SUPPORT FOUNDATION - 38-3316506, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
SHELDON SANDWEISS FAMILY SUPPORT FOUNDATION - 38-3548909, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SCHOSTAK FAMILY SUPPORT FOUNDATION - 38-3212496, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
MERTON J. & BEVERLY SEGAL SUPPORT FOUNDATION - 38-2993223, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SHAEVSKY FAMILY SUPPORT FOUNDATION - 38-3423716, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JOEL H. & LORRAINE SHAPIRO FAMILY FOUNDATION - 38-2870707, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JANE F. AND D. LAWRENCE SHERMAN FAMILY SUPPORT FOUNDATION - 30-0232175, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
THE SHIFFMAN FAMILY SUPPORT FOUNDATION - 38-2824407, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
TAUBER FAMILY SUPPORT FOUNDATION - 38-2581585, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ARLENE & STEVEN I. VICTOR SUPPORT FOUNDATION - 38-3548911, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
STANLEY & MARGARET WINKELMAN SUPPORT FOUNDATION - 38-6064584, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
WOODRUN FOUNDATION - 38-3316513 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
WILLIAM A. & SHIRLEY P. YOLLES SUPPORT FOUNDATION - 38-2993219, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
ZLOTOFF FAMILY SUPPORT FOUNDATION - 38-3316509, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
ZUCKERMAN FAMILY SUPPORT FOUNDATION - 30-0021251, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
JAMIE & DENISE JACOB FAMILY FOUNDATION - 30-0232178, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
COVILLE-TRIEST FAMILY FOUNDATION - 38-2548695, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
DAVID AND MARION HANDLEMAN SUPPORT FOUNDATION - 30-0232151, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
HUGHES L. & SHEILA M. POTIKER SUPPORT FOUNDATION - 38-2805116, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
RUBIN SHAYE FOUNDATION - 38-6091304 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
LEON & JOSEPHINE WINKELMAN FOUNDATION - 38-6057189, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
GERALD ORAM FAMILY - 61-1562412 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
SEYMOUR & LOIS LEVINE - 38-2824404 6735 TELEGRAPH ROAD BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 40 - 61-1562407, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	
FEDERATION SUPPORT FOUNDATION 42 - 30-0482325, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	X	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
FEDERATION SUPPORT FOUNDATION 43 - 30-0482324, 6735 TELEGRAPH ROAD, BLOOMFIELD HILLS, MI 48301	PROVIDES GRANTS TO OTHER ORGANIZATIONS	MICHIGAN	501(C)(3)	11, TYPE I	JEWISH FEDERATION OF METROPOLITAN DETROIT	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**JEWISH FEDERATION OF METROPOLITAN**

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

JEWISH FEDERATION OF METROPOLITAN

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
<b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....	X	
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....	X	
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>o</b> Sharing of paid employees with related organization(s) .....	X	
<b>p</b> Reimbursement paid to related organization(s) for expenses .....	X	
<b>q</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HERMELIN FAMILY SUPPORT FOUNDATION	C	75,100.	CASH TRANSACTION
(2) PRENTIS FAMILY SUPPORT FOUNDATION	C	90,000.	CASH TRANSACTION
(3) MADELEINE H. AND MANDELL L. BERMAN FAMILY SUPPORT FOUNDATION	C	60,000.	CASH TRANSACTION
(4) THE JEWISH FUND	C	405,500.	CASH TRANSACTION
(5) UNITED JEWISH FOUNDATION	C	16,234,839.	CASH TRANSACTION
(6) THE JEWISH FUND	L	300,000.	CASH TRANSACTION

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**Part V** Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(7) MAXWELL AND MARJORIE JOSPEY SUPPORT FOUNDATION	C	104,000.	CASH TRANSACTION
(8) UNITED JEWISH FOUNDATION	B	3,523,052.	CASH TRANSACTION
(9) RITA C. & JOHN HADDOW FAMILY SUPPORT FOUNDATION	C	65,000.	CASH TRANSACTION
(10) ALAN JAY & SUE KAUFMAN FAMILY SUPPORT FOUNDATION	C	495,000.	CASH TRANSACTION
(11) KATZMAN FAMILY SUPPORT FOUNDATION	C	750,000.	CASH TRANSACTION
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

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) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million (1990-2000) (ONS 2001).

There is a growing awareness of the need to address the health and social care needs of the ageing population. The Department of Health (2001) has set out a strategy for the UK, which includes a commitment to 'improve the health and quality of life of older people'.

There is a need to ensure that the health and social care system is able to meet the needs of the ageing population. This requires a range of measures, including: (1) increasing the number of health and social care professionals; (2) improving the training and skills of health and social care professionals; (3) improving the quality of health and social care services; and (4) improving the coordination of health and social care services.

The purpose of this paper is to discuss the need for a new approach to the training and development of health and social care professionals.

The paper is organized as follows. First, we discuss the need for a new approach to the training and development of health and social care professionals. Second, we discuss the current approach to the training and development of health and social care professionals. Third, we discuss the proposed new approach to the training and development of health and social care professionals. Finally, we discuss the implications of the proposed new approach.

## 2. Introduction

The Department of Health (2001) has set out a strategy for the UK, which includes a commitment to 'improve the health and quality of life of older people'. This strategy is based on the following principles:

(1) *Prevention*: To prevent illness and disability, and to promote good health and well-being.

(2) *Quality of care*: To ensure that health and social care services are of high quality, and that patients and service users are treated with respect and dignity.

(3) *Choice and control*: To give patients and service users the choice and control over their health and social care services.

(4) *Integration*: To ensure that health and social care services are integrated, and that there is a seamless transition between different services.

(5) *Partnership*: To work in partnership with patients, service users, and the community.

(6) *Efficiency*: To ensure that health and social care services are efficient, and that resources are used effectively.

(7) *Equality*: To ensure that health and social care services are available to all, and that there are no inequalities in access to services.

(8) *Transparency*: To ensure that health and social care services are transparent, and that there is accountability for the use of resources.

(9) *Leadership*: To ensure that health and social care services are led by people who are committed to the values of the strategy.

(10) *Partnership*: To work in partnership with patients, service users, and the community.

The Department of Health (2001) also sets out a number of key objectives for the strategy, which include:

(1) *Improving the health and quality of life of older people*.

(2) *Improving the health and quality of life of people with long-term conditions*.

(3) *Improving the health and quality of life of people with mental health problems*.

(4) *Improving the health and quality of life of people with physical disabilities*.

Form **990-T**

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

OMB No. 1545-0687

For calendar year 2016 or other tax year beginning **JUN 1, 2016**, and ending **MAY 31, 2017**

**2016**

Department of the Treasury  
Internal Revenue Service

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

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

<b>A</b> <input type="checkbox"/> Check box if address changed  <b>B</b> Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)	Print or Type Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.) <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b> Number, street, and room or suite no. If a P.O. box, see instructions. <b>6735 TELEGRAPH ROAD</b> City or town, state or province, country, and ZIP or foreign postal code <b>BLOOMFIELD HILLS, MI 48301</b>	<b>D</b> Employer identification number (Employees' trust, see instructions.) <b>38-1359214</b>
		<b>E</b> Unrelated business activity codes (See instructions.) <b>900099</b>
<b>C</b> Book value of all assets at end of year <b>40,702,036.</b>	<b>F</b> Group exemption number (See instructions.)	<b>G</b> Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust

**H** Describe the organization's primary unrelated business activity. **PARTNERSHIP INVESTMENTS**

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

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

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales			
b	Less returns and allowances			
c Balance		1c		
2	Cost of goods sold (Schedule A, line 7)	2		
3	Gross profit. Subtract line 2 from line 1c	3		
4a	Capital gain net income (attach Schedule D)	4a		
b	Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c	Capital loss deduction for trusts	4c		
5	Income (loss) from partnerships and S corporations (attach statement)	5	1,009.	1,009.
6	Rent income (Schedule C)	6		
7	Unrelated debt-financed income (Schedule E)	7		
8	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
9	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10	Exploited exempt activity income (Schedule I)	10		
11	Advertising income (Schedule J)	11		
12	Other income (See instructions; attach schedule)	12		
13	<b>Total.</b> Combine lines 3 through 12	13	1,009.	1,009.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)				
14	Compensation of officers, directors, and trustees (Schedule K)	14		
15	Salaries and wages	15		
16	Repairs and maintenance	16		
17	Bad debts	17		
18	Interest (attach schedule)	18		
19	Taxes and licenses	19		
20	Charitable contributions (See instructions for limitation rules)	20		
21	Depreciation (attach Form 4562)	21		
22	Less depreciation claimed on Schedule A and elsewhere on return	22a		22b
23	Depletion	23		
24	Contributions to deferred compensation plans	24		
25	Employee benefit programs	25		
26	Excess exempt expenses (Schedule I)	26		
27	Excess readership costs (Schedule J)	27		
28	Other deductions (attach schedule)	28		
29	<b>Total deductions.</b> Add lines 14 through 28	29		0.
30	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		1,009.
31	Net operating loss deduction (limited to the amount on line 30)	31		
32	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		1,009.
33	Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)	33		1,000.
34	<b>Unrelated business taxable income.</b> Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32	34		9.

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**Part III Tax Computation**

**35 Organizations Taxable as Corporations.** See instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here  See instructions and:

**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

**c** Income tax on the amount on line 34 **35c** 1.

**36 Trusts Taxable at Trust Rates.** See instructions for tax computation. Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) **36**

**37 Proxy tax.** See instructions **37**

**38 Alternative minimum tax** **38**

**39 Tax on Non-Compliant Facility Income.** See instructions **39**

**40 Total.** Add lines 37, 38 and 39 to line 35c or 36, whichever applies **40** 1.

**Part IV Tax and Payments**

**41a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) **41a**

**b** Other credits (see instructions) **41b**

**c** General business credit. Attach Form 3800 **41c**

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) **41d**

**e Total credits.** Add lines 41a through 41d **41e**

**42** Subtract line 41e from line 40 **42** 1.

**43** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) **43**

**44 Total tax.** Add lines 42 and 43 **44** 1.

**45a** Payments: A 2015 overpayment credited to 2016 **45a**

**b** 2016 estimated tax payments **45b**

**c** Tax deposited with Form 8868 **45c**

**d** Foreign organizations: Tax paid or withheld at source (see instructions) **45d**

**e** Backup withholding (see instructions) **45e**

**f** Credit for small employer health insurance premiums (Attach Form 8941) **45f**

**g** Other credits and payments:  Form 2439  Form 4136  Other \_\_\_\_\_ Total **45g**

**46 Total payments.** Add lines 45a through 45g **46**

**47** Estimated tax penalty (see instructions). Check if Form 2220 is attached  **47**

**48 Tax due.** If line 46 is less than the total of lines 44 and 47, enter amount owed **48** 1.

**49 Overpayment.** If line 46 is larger than the total of lines 44 and 47, enter amount overpaid **49**

**50** Enter the amount of line 49 you want: **Credited to 2017 estimated tax** **Refunded** **50**

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

**51** At any time during the 2016 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here **Yes No**

**52** During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file. **Yes No**

**53** Enter the amount of tax-exempt interest received or accrued during the tax year **\$**

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

**Sign Here** Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ **CHIEF FINANCIAL OFFICER** Title \_\_\_\_\_

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

**Paid Preparer Use Only**

Print/Type preparer's name: **LYNNE M. HUISMANN** Preparer's signature: **LYNNE M. HUISMANN** Date: **10/04/17** Check  if self-employed PTIN: **P00053811**

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

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

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

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

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

(see instructions)

**1.** Description of property

(1)
(2)
(3)
(4)

**2.** Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

**(c) Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►

**(b) Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ► 0.

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

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b>			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
<b>Total dividends-received deductions</b> included in column 8				0.

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JEWISH FEDERATION OF METROPOLITAN

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

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

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
			0.	0.

Totals

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				

		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
		0.		0.

Totals

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						

		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).		Enter here and on page 1, Part II, line 26.
		0.	0.		0.

Totals

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

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

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						

		0.	0.			0.
--	--	----	----	--	--	----

Totals (carry to Part II, line (5))

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

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

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

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

Form 990-T (2016)

FORM 990-T	INCOME (LOSS) FROM PARTNERSHIPS		STATEMENT 1
PARTNERSHIP NAME	GROSS INCOME	DEDUCTIONS	NET INCOME OR (LOSS)
PAUL CAPITAL PARNTERS IX LP	16.	0.	16.
SIGULAR GUFF DISTRESSED OPPORTUNITIES FUND III, LP	993.	0.	993.
TOTAL TO FORM 990-T, PAGE 1, LINE 5	1,009.	0.	1,009.

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

**2016**

Name <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b>	Employer identification number <b>38-1359214</b>
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**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked	63.			63.
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term capital gain from installment sales from Form 6252, line 26 or 37				<b>4</b>
<b>5</b> Short-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>5</b>
<b>6</b> Unused capital loss carryover (attach computation)			<b>SEE STATEMENT 2</b>	<b>6</b> ( 471. )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column h				<b>7</b> -408.

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked		846.		-846.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Enter gain from Form 4797, line 7 or 9				<b>11</b> 80.
<b>12</b> Long-term capital gain from installment sales from Form 6252, line 26 or 37				<b>12</b>
<b>13</b> Long-term capital gain or (loss) from like-kind exchanges from Form 8824				<b>13</b>
<b>14</b> Capital gain distributions				<b>14</b>
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column h				<b>15</b> -766.

**Part III Summary of Parts I and II**

<b>16</b> Enter excess of net short-term capital gain (line 7) over net long-term capital loss (line 15)	<b>16</b>
<b>17</b> Net capital gain. Enter excess of net long-term capital gain (line 15) over net short-term capital loss (line 7)	<b>17</b>
<b>18</b> Add lines 16 and 17. Enter here and on Form 1120, page 1, line 8, or the proper line on other returns. If the corporation has qualified timber gain, also complete Part IV	<b>18</b> 0.

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

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Schedule D (Form 1120) 2016

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**Part IV Alternative Tax for Corporations with Qualified Timber Gain.** Complete Part IV only if the corporation has qualified timber gain under section 1201(b). Skip this part if you are filing Form 1120-RIC. See instructions.

<b>19</b> Enter qualified timber gain (as defined in section 1201(b)(2)) .....	<b>19</b>		
<b>20</b> Enter taxable income from Form 1120, page 1, line 30, or the applicable line of your tax return .....	<b>20</b>		
<b>21</b> Enter the smallest of: (a) the amount on line 19; (b) the amount on line 20; or (c) the amount on Part III, line 17 .....	<b>21</b>		
<b>22</b> Multiply line 21 by 23.8% (0.238) .....	<b>22</b>		
<b>23</b> Subtract line 17 from line 20. If zero or less, enter -0- .....	<b>23</b>		
<b>24</b> Enter the tax on line 23, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed .....	<b>24</b>		
<b>25</b> Add lines 21 and 23 .....	<b>25</b>		
<b>26</b> Subtract line 25 from line 20. If zero or less, enter -0- .....	<b>26</b>		
<b>27</b> Multiply line 26 by 35% (0.35) .....	<b>27</b>		
<b>28</b> Add lines 22, 24, and 27 .....	<b>28</b>		
<b>29</b> Enter the tax on line 20, figured using the Tax Rate Schedule (or applicable tax rate) appropriate for the return with which Schedule D (Form 1120) is being filed .....	<b>29</b>		
<b>30</b> Enter the smaller of line 28 or line 29. Also enter this amount on Form 1120, Schedule J, line 2, or the applicable line of your tax return .....	<b>30</b>		

Schedule D (Form 1120) 2016

# Sales and Other Dispositions of Capital Assets

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

Name(s) shown on return  
**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Social security number or  
taxpayer identification no.  
**38-1359214**

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) & combine the result with column (g)
						(f) Code(s)	(g) Amount of adjustment	
	FROM PAUL CAPITAL PARTNERS IX LP K-1			63.				63.
<b>2</b>	<b>Totals.</b> Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ▶				63.			63.

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

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side <b>JEWISH FEDERATION OF METROPOLITAN DETROIT</b>	Social security number or taxpayer identification no. <b>38-1359214</b>
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Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

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

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

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

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See instructions.		(h) Gain or (loss). Subtract column (e) from column (d) & combine the result with column (g)	
						(f) Code(s)	(g) Amount of adjustment		
	<b>FROM PAUL CAPITAL PARTNERS IX LP K-1</b>				<b>846.</b>			<b>&lt;846.&gt;</b>	
2	<b>Totals.</b> Add the amounts in columns (d), (e), (g) and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►					846.			<846.>

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



Form **4797**

Department of the Treasury  
Internal Revenue Service

**Sales of Business Property**  
(Also Involuntary Conversions and Recapture Amounts  
Under Sections 179 and 280F(b)(2))  
▶ Attach to your tax return.

▶ Information about Form 4797 and its separate instructions is at [www.irs.gov/form4797](http://www.irs.gov/form4797).

OMB No. 1545-0184

**2016**

Attachment  
Sequence No. **27**

Name(s) shown on return

**JEWISH FEDERATION OF METROPOLITAN  
DETROIT**

Identifying number

**38-1359214**

1 Enter the gross proceeds from sales or exchanges reported to you for 2016 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20

1

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
<b>2</b> FROM PAUL CAPITAL PARTNERS IX LP K-1			80.			80.

3 Gain, if any, from Form 4684, line 39	3	
4 Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	
5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	
6 Gain, if any, from line 32, from other than casualty or theft	6	
7 Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows: <b>Partnerships (except electing large partnerships) and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below. <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.	7	80.
8 Nonrecaptured net section 1231 losses from prior years. See instructions	8	
9 Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	9	80.

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):


11 Loss, if any, from line 7	11	( )
12 Gain, if any, from line 7 or amount from line 8, if applicable	12	
13 Gain, if any, from line 31	13	
14 Net gain or (loss) from Form 4684, lines 31 and 38a	14	
15 Ordinary gain from installment sales from Form 6252, line 25 or 36	15	
16 Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	
17 Combine lines 10 through 16	17	
18 For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below: a If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 28, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 23. Identify as from "Form 4797, line 18a." See instructions b Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Form 1040, line 14	18a	
	18b	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2016)

JEWISH FEDERATION OF METROPOLITAN

Form 4797 (2016) DETROIT

38-1359214

Page 2

**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A					
B					
C					
D					
These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20	Gross sales price (Note: See line 1 before completing.)	20			
21	Cost or other basis plus expense of sale	21			
22	Depreciation (or depletion) allowed or allowable	22			
23	Adjusted basis. Subtract line 22 from line 21	23			
24	Total gain. Subtract line 23 from line 20	24			
<b>25 If section 1245 property:</b>					
a	Depreciation allowed or allowable from line 22	25a			
b	Enter the smaller of line 24 or 25a	25b			
<b>26 If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a	Additional depreciation after 1975. See instructions	26a			
b	Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions	26b			
c	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	26c			
d	Additional depreciation after 1969 and before 1976	26d			
e	Enter the smaller of line 26c or 26d	26e			
f	Section 291 amount (corporations only)	26f			
g	Add lines 26b, 26e, and 26f	26g			
<b>27 If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a	Soil, water, and land clearing expenses	27a			
b	Line 27a multiplied by applicable percentage	27b			
c	Enter the smaller of line 24 or 27b	27c			
<b>28 If section 1254 property:</b>					
a	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a			
b	Enter the smaller of line 24 or 28a	28b			
<b>29 If section 1255 property:</b>					
a	Applicable percentage of payments excluded from income under section 126. See instructions	29a			
b	Enter the smaller of line 24 or 29a. See instructions	29b			

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

30	Total gains for all properties. Add property columns A through D, line 24	30	
31	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	
32	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less**

(see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
33	Section 179 expense deduction or depreciation allowable in prior years	33
34	Recomputed depreciation. See instructions	34
35	Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35

SCHEDULE D

CAPITAL LOSS CARRYOVER

STATEMENT 2

<u>LOSS YEAR</u>	<u>ORIGINAL LOSS SUSTAINED</u>	<u>LOSS PREVIOUSLY APPLIED</u>	<u>LOSS REMAINING</u>
2011			
2012			
2013			
2014			
2015		471	471
CAPITAL LOSS CARRYOVER TO CURRENT TAXABLE YEAR			471