

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public
Inspection

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable:

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

C Name of organization

TOP JEWISH FOUNDATION, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

13009 COMMUNITY CAMPUS DRIVE

Room/suite

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

TAMPA, FL 33625

F Name and address of principal officer: STEVE KLEIN

SAME AS C ABOVE

D Employer identification number

59-2053655

E Telephone number

813-961-9090

G Gross receipts \$

26,413,507.

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

H(c) Group exemption number

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

J Website: WWW.TOPJEWISHFOUNDATION.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1980 **M** State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO SECURE THE FUTURE OF OUR COMMUNITY BY USING JEWISH-INSPIRED VALUES, INNOVATIVE PHILANTHROPY,		
	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	17
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	17
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8		Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9		Program service revenue (Part VIII, line 2g)	8,142,529.	6,493,167.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,542,823.	5,292,074.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,437.	106,667.
13		Grants and similar amounts paid (Part IX, column (A), lines 1-3)	9,739,789.	11,891,908.
14		Benefits paid to or for members (Part IX, column (A), line 4)	5,436,588.	9,138,299.
Expenses		15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	29,863.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,308,018.	1,383,049.
	19	Revenue less expenses. Subtract line 18 from line 12	6,744,606.	10,521,348.
	20	Total assets (Part X, line 16)	2,995,183.	1,370,560.
	21	Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22	Net assets or fund balances. Subtract line 21 from line 20	73,882,719.	86,675,405.
	Net Assets or Fund Balances			34,494,390.
			39,388,329.	40,108,357.

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	Date	4/23/2025
	STEVE KLEIN, BOARD CHAIR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	SAM A. LAZZARA		4/22/2025
Firm's name	RIVERO, GORDIMER & COMPANY, P.A.	Check if self-employed	PTIN
	201 N. FRANKLIN ST., SUITE 2200		P01342929
Firm's address	TAMPA, FL 33602	Firm's EIN	59-3040705
		Phone no. (813) 875-7774	

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form 990 (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
TO SECURE THE FUTURE OF OUR COMMUNITY BY USING JEWISH-INSPIRED VALUES,
INNOVATIVE PHILANTHROPY, AND EXTRAORDINARY SERVICE.

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 \$ 9,826,253. including grants of \$ 9,138,299.) (Revenue \$)
FOUNDED IN 1980, TOP JEWISH FOUNDATION ADEPTLY MANAGES OVER 700 FUNDS
FOR INDIVIDUALS, FAMILIES, AND ORGANIZATIONS WITH THE GOAL OF ENHANCING
THE PHILANTHROPIC EXPERIENCE WHILE ENSURING OUR JEWISH FUTURE. WITH A
VALUES-DRIVEN MODEL, WE CONTINUE TO GROW AND DEVELOP, NOW SERVING
COMMUNITIES OUTSIDE OUR ORIGINAL CORE LOCALE.

4b (Code:) (Expenses \$) including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$) including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$) including grants of \$) (Revenue \$)

4e Total program service expenses 9,826,253.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a 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	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
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).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a 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?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a 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?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	N/A
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
b Gross receipts, included on Form 990, Part VII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	N/A
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	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	N/A

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 on 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**

	1a	1b	Yes	No
1a 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 on Schedule O.	17			
b Enter the number of voting members included on line 1a, above, who are independent		17		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a 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?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 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 on Schedule O			9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
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?		
10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
11b		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c		
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
15a		
15b		
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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?		
16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 on Schedule O)

19 Describe on 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
MAURICE HART - (813) 961-9090
13009 COMMUNITY CAMPUS DRIVE, TAMPA, FL 33625

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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See the instructions for the order in which to list the persons above.

☐ 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) ELLEN WEISS EXECUTIVE DIRECTOR	40.00			X				159,920.	0.	17,203.
(2) STEVE KLEIN BOARD CHAIR	0.50	X		X				0.	0.	0.
(3) ALAN SCHWARTZ SECRETARY	0.50	X		X				0.	0.	0.
(4) BONNIE WISE TREASURER	0.50	X		X				0.	0.	0.
(5) ADAM ABELSON VICE CHAIR INVESTMENTS	0.50	X		X				0.	0.	0.
(6) MICHAEL SCHWARTZ VICE CHAIR LEGAL	0.50	X		X				0.	0.	0.
(7) ANDREW FEINBERG TRUSTEE	0.50	X						0.	0.	0.
(8) MICHAEL FURMAN TRUSTEE	0.50	X						0.	0.	0.
(9) GARY GOULD TRUSTEE	0.50	X						0.	0.	0.
(10) DANIEL HARRIS TRUSTEE	0.50	X						0.	0.	0.
(11) ED KLEIMAN TRUSTEE	0.50	X						0.	0.	0.
(12) DANIELLE KRISE TRUSTEE	0.50	X						0.	0.	0.
(13) HARVEY MACKLER TRUSTEE	0.50	X						0.	0.	0.
(14) ED MARKS TRUSTEE	0.50	X						0.	0.	0.
(15) JOEL PITTELMAN TRUSTEE	0.50	X						0.	0.	0.
(16) MATTHEW ROSENTHAL TRUSTEE	0.50	X						0.	0.	0.
(17) ELIZABETH SEMBLER TRUSTEE	0.50	X						0.	0.	0.

Part VII	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>
-----------------	--

(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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(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) ROCHELLE WALK TRUSTEE	0.50	X						0.	0.	0.
1b Subtotal								159,920.	0.	17,203.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								159,920.	0.	17,203.

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	
---	---	--

1

		Yes	No
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		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
NONE		
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		0

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	609,710.			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	5,883,457.			
	g Noncash contributions included in lines 1a-1f	1g	\$ 2,845,335.			
	h Total. Add lines 1a-1f		6,493,167.			
Program Service Revenue	2 a		Business Code			
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,162,862.		1162862.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	18,650,811		
			(ii) Other			
	b Less: cost or other basis and sales expenses	7b	14,521,599.			
	c Gain or (loss)	7c	4,129,212.			
	d Net gain or (loss)			4,129,212.		4129212.
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a			
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19		9a			
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a OTHER INCOME		Business Code			
	b RESERVE DISTRIBUTION		900099	81,417.	81,417.	
	c		900099	25,250.	25,250.	
	d All other revenue					
	e Total. Add lines 11a-11d			106,667.		
	12 Total revenue. See instructions			11,891,908.	106,667.	0.

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	9,138,299.	9,138,299.		
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				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	31,975.		31,975.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	720,550.	267,490.	453,060.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	29,863.			29,863.
12 Advertising and promotion	63,476.	44,434.	19,042.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	13,200.	9,240.	3,960.	
17 Travel	7,181.	5,027.	2,154.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	18,976.	13,283.	5,693.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SHARED SERVICES	493,638.	345,547.	148,091.	
b OTHER EXPENSES	4,190.	2,933.	1,257.	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	10,521,348.	9,826,253.	665,232.	29,863.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	94,686.	1	149,354.
	2 Savings and temporary cash investments	5,071,686.	2	9,173,497.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	13,794.	4	16,401.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	6,400.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 58,206.		
	b Less: accumulated depreciation	10b 58,206.	10c 0.	0.
	11 Investments - publicly traded securities	61,547,473.	11	69,832,836.
	12 Investments - other securities. See Part IV, line 11	7,155,080.	12	7,496,917.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	73,882,719.	16	86,675,405.	
Liabilities	17 Accounts payable and accrued expenses	1,880.	17	10,761.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	34,436,334.	21	46,503,026.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	10,134.	24	10,134.
	25 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	46,042.	25	43,127.
	26 Total liabilities. Add lines 17 through 25	34,494,390.	26	46,567,048.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	24,556,791.	27	24,368,154.
	28 Net assets with donor restrictions	14,831,538.	28	15,740,203.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	39,388,329.	32	40,108,357.
	33 Total liabilities and net assets/fund balances	73,882,719.	33	86,675,405.

Form 990 (2023)

Part XI Reconciliation of Net AssetsCheck 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	11,891,908.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,521,348.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,370,560.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	39,388,329.
5	Net unrealized gains (losses) on investments	5	-650,532.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	40,108,357.

Part XII Financial Statements and ReportingCheck 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 on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
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? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		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 on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4392321.	6933255.	7149445.	8142529.	6493167.	33110717.
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	4392321.	6933255.	7149445.	8142529.	6493167.	33110717.
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)						4232716.
6 Public support. Subtract line 5 from line 4.						28878001.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	4392321.	6933255.	7149445.	8142529.	6493167.	33110717.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	826,656.	829,386.	780,949.	967,879.	1162862.	4567732.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	49,188.	79,631.	82,186.	54,437.	106,667.	372,029.
11 Total support. Add lines 7 through 10						38050478.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 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 2023 (line 6, column (f), divided by line 11, column (f))	14	75.89	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	76.60	%
16a 33 1/3% support test - 2023. 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 - 2022. 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 - 2023. 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 - 2022. 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) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 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

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** 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 - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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 (as 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).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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 on 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 on 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 line 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)*

- 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 on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? 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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 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? 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.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 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)? 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).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 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? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2 above, 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? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

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 ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b 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? 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.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.

	Yes	No
2a		
2b		
3a		
3b		

3 Parent of Supported Organizations. Answer lines 3a and 3b 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? If "Yes" or "No" provide details in **Part VI**.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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 0.015 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 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (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 0.85 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	Distributable Amount. 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).		

Schedule A (Form 990) 2023

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	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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 OF OTHER INCOME:**SETTLEMENT PROCEEDS**

2019 AMOUNT: \$ 29,403.

RESERVE DISTRIBUTION

2019 AMOUNT: \$ 19,705.

2020 AMOUNT: \$ 27,214.

2021 AMOUNT: \$ 31,083.

2022 AMOUNT: \$ 30,706.

2023 AMOUNT: \$ 25,250.

OTHER INCOME

2020 AMOUNT: \$ 52,417.

2021 AMOUNT: \$ 51,103.

2022 AMOUNT: \$ 23,731.

2023 AMOUNT: \$ 81,417.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
TOP JEWISH FOUNDATION, INC.	59-2053655

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		\$ 1,004,152.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 257,373.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 255,939.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 145,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 243,193.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
TOP JEWISH FOUNDATION, INC.	59-2053655

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		\$ 182,113.	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.)
			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.)

Name of organization

Employer identification number

TOP JEWISH FOUNDATION, INC.

59-2053655

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
1	SECURITIES	\$ 504,152.	12/05/23
3	SECURITIES	\$ 255,939.	12/22/23
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

TOP JEWISH FOUNDATION, INC.

59-2053655

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.

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

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.Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

1a If the organization elected, as permitted under FASB 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 FASB 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 FASB 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) 2023

332051 09-28-23

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

2a Did the organization include an amount on Form 990, Part X, line 21, 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 in 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	18,512,203.	15,630,582.	17,233,440.	14,899,014.	14,552,188.
b Contributions	1,452,942.	2,669,407.	1,172,126.	718,081.	703,741.
c Net investment earnings, gains, and losses	1,932,983.	1,533,481.	-1,604,475.	2,837,410.	341,520.
d Grants or scholarships	2,180,080.	1,299,374.	757,000.	913,000.	512,005.
e Other expenditures for facilities and programs	130,355.	112,033.	413,509.	308,065.	186,430.
f Administrative expenses					
g End of year balance	19,587,692.	18,512,203.	15,630,582.	17,233,440.	14,899,014.

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

- a Board designated or quasi-endowment 19.6400 %
 b Permanent endowment 3.5100 %
 c Term endowment 76.8500 %

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:

- (i) Unrelated organizations?
 (ii) Related organizations?

	Yes	No
3a(i)		<input checked="" type="checkbox"/>
3a(ii)		<input checked="" type="checkbox"/>
3b		

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		46,961.	46,961.	0.
e Other		11,245.	11,245.	0.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				0.

Schedule D (Form 990) 2023

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) STATE OF ISRAEL BONDS	5,854,808.	END-OF-YEAR MARKET VALUE
(B) PARTNERSHIP INVESTMENT -		
(C) REAL ESTATE	1,627,775.	END-OF-YEAR MARKET VALUE
(D) LIMITED PARTNERSHIP		
(E) INTEREST	14,334.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	7,496,917.	

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, line 13, col. (B))		

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, line 15, col. (B))	

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) CHARITABLE GIFT ANNUITY	
(3) OBLIGATIONS	43,127.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	43,127.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII... ☒

Schedule D (Form 990) 2023

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.

1	Total revenue, gains, and other support per audited financial statements	1	11,241,376.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-650,532.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-650,532.
3	Subtract line 2e from line 1	3	11,891,908.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	11,891,908.

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.

1	Total expenses and losses per audited financial statements	1	10,521,348.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	10,521,348.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	10,521,348.

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 IV, LINE 2B:

TOP INVESTS ITS OWN FUNDS AND FUNDS HELD FOR THE BENEFIT OF OTHERS ON A POOLED OR SEGREGATED BASIS AS APPROPRIATE. TRANSFERS OF ASSETS TO TOP BY OTHERS WHO SPECIFY THEMSELVES OR THEIR AFFILIATES AS THE BENEFICIARIES ARE NOT CONSIDERED CONTRIBUTIONS AND ARE RECORDED AS A LIABILITY BY TOP. FUNDS RECEIVED DIRECTLY FROM ALL FEDERATIONS AND CERTAIN FUNDS RECEIVED FROM OTHER NONPROFITS THAT SPECIFY THEMSELVES OR THEIR AFFILIATES AS BENEFICIARIES ARE CONSIDERED MANAGED FUNDS AND ARE CLASSIFIED AS A LIABILITY. IN ADDITION EACH OF THE FOUNDING FEDERATIONS (LISTED AS RELATED ORGANIZATIONS IN SCHEDULE R) HOLDS AN AGENCY FUND WITH TOP WHICH IS ALSO CLASSIFIED AS A LIABILITY.

Part XIII Supplemental Information (continued)

PART V, LINE 4:

ENDOWMENT FUNDS ARE USED TO SUPPORT SPECIFIC ORGANIZATIONS, SPECIFIC
FIELDS OF INTEREST OR TO ENDOW ANNUAL GIVING TO JEWISH FEDERATIONS. THE
PERCENTAGE REPORTED FOR PERMANENT ENDOWMENTS INCLUDES AMOUNTS THAT MUST BE
MAINTAINED IN PERPETUITY AS WELL AS ACCUMULATED EARNINGS ON SUCH AMOUNTS
THAT HAVE NOT YET BEEN APPROPRIATED FOR EXPENDITURE.

PART X, LINE 2:

TOP IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE
INTERNAL REVENUE CODE AND FROM STATE INCOME TAXES UNDER SIMILAR PROVISIONS
OF THE FLORIDA STATUTES. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS
BEEN MADE.

Public Disclosure Copy

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.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number
59-2053655

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.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ALZHEIMER'S ASSOCIATION 41 PERIMETER CENTER EAST SUITE 550 ATLANTA, GA 30346	13-3039601	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
AMERICAN CIVIL LIBERTIES UNION FOUNDATION, INC. - 4500 BISCAYNE BLVD. SUITE 340 - MIAMI, FL 33137-3227	13-6213516	501 (C) (3)	5,130.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF MAGEN DAVID ADOM - 20 W 36TH ST, SUITE 1100 - NEW YORK, NY 10018	13-1790719	501 (C) (3)	42,948.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF PEACE OF MIND 1781 ROUTE 27 SUITE 201 EDISON, NJ 08817	46-2870009	501 (C) (3)	7,500.	0.			GENERAL SUPPORT
AMERICAN FRIENDS OF RED MAGEN DAVID ADOM - 20 W 36TH ST SUITE 1100 - NEW YORK, NY 10018	13-1790719	501 (C) (3)	8,600.	0.			GENERAL SUPPORT
AMERICAN ISRAEL EDUCATION FOUNDATION - 251 H STREET, NW - WASHINGTON, DC 20001	52-1623781	501 (C) (3)	75,000.	0.			GENERAL SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 139.

3 Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2023

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
AMERICAN JEWISH UNIVERSITY 15600 MULHOLLAND DRIVE LOS ANGELES, CA 90077	95-1684064	501 (C) (3)	8,600.	0.			GENERAL SUPPORT
AMERICAN RED CROSS - TAMPA BAY CHAPTER - 3310 W. MAIN STREET - TAMPA, FL 33607	53-0196605	501 (C) (3)	50,000.	0.			GENERAL SUPPORT
AMERICAN SOCIETY FOR TECHNION - ISRAEL INSTITUTE OF TECHNOLOGY, INC. - 55 EAST 59TH STREET - NEW YORK, NY 10022	13-0434195	501 (C) (3)	7,400.				GENERAL SUPPORT
AMY WELLNESS FOUNDATION 31 CROSS ST SPRUCE PINE, NC 28777	58-2172660	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
ANTI DEFAMATION LEAGUE 605 THIRD AVENUE NEW YORK, NY 10158	13-1818723	501 (C) (3)	12,073.	0.			GENERAL SUPPORT
ANTI-DEFAMATION LEAGUE (DC) 1100 CONNECTICUT AVE, NW #1020 WASHINGTON, DC 20036	13-2887439	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
ANTI-DEFAMATION LEAGUE FLORIDA 5295 TOWN CENTER RD SUITE 300 BOCA RATON, FL 33486	13-1818723	501 (C) (3)	6,500.	0.			GENERAL SUPPORT
BAIS MENACHEM CHABAD 1319 W. NORTH B. ST TAMPA, FL 33606	26-0561982	501 (C) (3)	7,360.	0.			GENERAL SUPPORT
BENJAMIN TOWER FOUNDATION 250 58TH STREET NORTH ST. PETERSBURG, FL 33710	59-3508126	501 (C) (3)	15,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
BETH DAVID SYNAGOGUE 804 WINVIEW DRIVE GREENSBORO, NC 27410	56-0731131	501 (C) (3)	7,784.	0.			GENERAL SUPPORT
BOYS & GIRLS CLUB OF CENTRAL FLORIDA - PO BOX 2987 - ORLANDO, FL 32802	59-0951887	501 (C) (3)	10,150.	0.			GENERAL SUPPORT
CAMP RAMAH DAROM 6400 POWERS FERRY RD SUITE 215 ATLANTA, GA 30339	58-2146741	501 (C) (3)	5,816.				GENERAL SUPPORT
CARROLLWOOD DAY SCHOOL EDUCATION INC - 1515 W BEARSS AVE - TAMPA, FL 33613	31-1581952	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
CENTRAL FLORIDA HILLEL 3925 LOCKWOOD BLVD. SUITE 2001 OVIDO, FL 32765	52-1844823	501 (C) (3)	132,759.	0.			GENERAL SUPPORT
CHABAD AT THE UNIVERSITY OF SOUTH FLORIDA - 12301 N 52ND ST - TAMPA, FL 33617	27-1575156	501 (C) (3)	5,300.	0.			GENERAL SUPPORT
CHABAD AT UNIVERSITY OF CENTRAL FLORIDA - 3144 N ALAFAYA TRAIL - ORLANDO, FL 32826	20-5758752	501 (C) (3)	15,800.	0.			GENERAL SUPPORT
CHABAD AT WIREGRASS 2124 ASHLEY OAKS CIRCLE WESLEY CHAPEL, FL 33544	81-2810092	501 (C) (3)	60,100.	0.			GENERAL SUPPORT
CHABAD HEBREW ACADEMY, INC. 1500 NORTH STATE ROAD 7 MARGATE, FL 33063	20-5596977	501 (C) (3)	29,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
CHABAD JEWISH CENTER OF GREATER ST. PETERSBURG - 4010 PARK STREET NORTH - ST. PETERSBURG, FL 33709-4034	54-2109799	501 (C) (3)	13,800.	0.			GENERAL SUPPORT
CHABAD LUBAVITCH OF TAMPA BAY 14908 PENNINGTON ROAD TAMPA, FL 33624	81-4748064	501 (C) (3)	55,892.	0.			GENERAL SUPPORT
CHABAD OF CLEARWATER INC 2280 BELLEAIR RD CLEARWATER, FL 33764-2762	45-3674404	501 (C) (3)	79,900.				GENERAL SUPPORT
CHABAD OF SOUTH TAMPA 606 S TAMPANIA AVE TAMPA, FL 33609	26-1576111	501 (C) (3)	14,518.	0.			GENERAL SUPPORT
CHAUTAUQUA FOUNDATION INC. PO BOX 28 CHAUTAUQUA, NY 14722	16-6028421	501 (C) (3)	5,250.	0.			GENERAL SUPPORT
CLOTHES TO KIDS, INC. 1059 N. HERCULES AVE CLEARWATER, FL 33765	14-1849798	501 (C) (3)	11,300.	0.			GENERAL SUPPORT
COMMUNITY ACTION STOPS ABUSE INC. (CASA) - PO BOX 414 - ST. PETERSBURG, FL 33731-0414	59-2114359	501 (C) (3)	18,500.	0.			GENERAL SUPPORT
COMMUNITY FOUNDATION OF TAMPA BAY, INC. - 4300 W CYPRESS ST STE 700 - TAMPA, FL 33607	59-3001853	501 (C) (3)	112,100.	0.			GENERAL SUPPORT
CONGREGATION AHAVAS ISRAEL 708 LAKE HOWELL ROAD MAITLAND, FL 32751	59-3222318	501 (C) (3)	7,356.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
CONGREGATION BETH AM 2030 W FLETCHER AVENUE TAMPA, FL 33612	59-2678553	501 (C) (3)	33,005.	0.			GENERAL SUPPORT
CONGREGATION BETH HA TEPHILA 43 NORTH LIBERTY STREET ASHVILLE, NC 28801	56-0611573	501 (C) (3)	9,760.	0.			GENERAL SUPPORT
CONGREGATION BETH SHALOM 1325 SOUTH BELCHER ROAD CLEARWATER, FL 33764	59-1290855	501 (C) (3)	33,800.				GENERAL SUPPORT
CONGREGATION B'NAI ISRAEL (ST. PETE) - 300 58TH STREET NORTH - ST. PETERSBURG, FL 33710	59-0747302	501 (C) (3)	52,130.	0.			GENERAL SUPPORT
CONGREGATION EMANU-EL BNE JESHURUN 2020 W BROWN DEER RD MILWAUKEE, WI 53217	39-0863230	501 (C) (3)	8,930.	0.			GENERAL SUPPORT
CONGREGATION KEHILATH JESHURUN 125 EAST 85TH STREET NEW YORK, NY 10028	13-1656644	501 (C) (3)	5,700.	0.			GENERAL SUPPORT
CONGREGATION KOL AMI 3919 MORAN ROAD TAMPA, FL 33618	59-1803680	501 (C) (3)	28,149.	0.			GENERAL SUPPORT
CONGREGATION OF REFORM JUDAISM, INC. - 928 MALONE DRIVE - ORLANDO, FL 32810	59-0882965	501 (C) (3)	26,069.	0.			GENERAL SUPPORT
CONGREGATION OHEV SHALOM 613 CONCOURSE PKWY SOUTH MAITLAND, FL 32751	59-0874048	501 (C) (3)	443,856.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
CONGREGATION RODEPH SHOLOM 2713 BAYSHORE BOULEVARD TAMPA, FL 33629	59-0872678	501 (C) (3)	140,401.	0.			GENERAL SUPPORT
CONGREGATION SCHAARAI ZEDEK 3303 W. SWANN AVENUE TAMPA, FL 33609-4699	59-1394424	501 (C) (3)	66,283.	0.			GENERAL SUPPORT
CUBAN ARTS GROUP, INC. 8902 N DALE MABRY HWY. STE. 200 TAMPA, FL 33614-1596	81-1165495	501 (C) (3)	35,000.				GENERAL SUPPORT
FEED ISRAEL P.O. BOX 191210 BROOKLYN, NY 11219	46-0650024	501 (C) (3)	5,750.	0.			GENERAL SUPPORT
FLORIDA COUNCIL ON ECONOMIC EDUCATION INC. - 501 S. DAKOTA AVE - TAMPA, FL 33606	59-1643458	501 (C) (3)	9,000.	0.			GENERAL SUPPORT
FREEFALL THEATRE, INC. 6099 CENTRAL AVENUE ST. PETERSBURG, FL 33710	26-4251761	501 (C) (3)	20,600.	0.			GENERAL SUPPORT
FREE LIFE CHAPEL 6780 N. SOCROM LOOP ROAD LAKELAND, FL 33809	27-3296289	501 (C) (3)	7,000.	0.			GENERAL SUPPORT
FRIENDS OF THE ISRAEL DEFENSE FORCES - 60 EAST 42ND STREET - NEW YORK, NY 10165	13-3156445	501 (C) (3)	34,840.	0.			GENERAL SUPPORT
FRIENDS OF THE ISRAEL DEFENSE FORCES - 60 EAST 42ND STREET - NEW YORK, NY 10165	13-3156445	501 (C) (3)	16,160.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
GESHER 10701 S.W. 25TH AVENUE PORTLAND, OR 97219	93-1065718	501 (C) (3)	16,000.	0.			GENERAL SUPPORT
GREENSBORO JEWISH FEDERATION 5509C W FRIENDLY AVE GREENSBORO, NC 27410	23-7107693	501 (C) (3)	27,000.	0.			GENERAL SUPPORT
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES (FIN) - 14041 ICOT BOULEVARD - CLEARWATER, FL 33760	59-1229354	501 (C) (3)	34,176.				GENERAL SUPPORT
GULF COAST JEWISH FAMILY AND COMMUNITY SERVICES, INC. - 14041 ICOT BOULEVARD - CLEARWATER, FL 33760	59-1229354	501 (C) (3)	13,436.	0.			GENERAL SUPPORT
HADASSAH - ST PETERSBURG CHAPTER C/O JEWISH FEDERATION OF FLORIDA'S GULF COA - 13191 STARKEY ROAD, SUITE 8 - LARGO, FL 33773	13-1656651	501 (C) (3)	8,230.	0.			GENERAL SUPPORT
HADASSAH * THE WOMEN'S ZIONIST ORGANIZATION OF AMERICA, INC. - 40 WALL STREET 8TH FLOOR - NEW YORK, NY 10005	13-1656651	501 (C) (3)	16,017.	0.			GENERAL SUPPORT
HILLEL SCHOOL OF TAMPA, INC. D/B/A HILLEL ACADEMY - 2020 WEST FLETCHER AVENUE - TAMPA, FL 33612-1821	59-1292840	501 (C) (3)	156,808.	0.			GENERAL SUPPORT
HILLELS OF THE FLORIDA SUNCOAST 13101 USF SYCAMORE DRIVE TAMPA, FL 33620	52-1758800	501 (C) (3)	28,531.	0.			GENERAL SUPPORT
HILLEL - UF HILLEL 2020 W. UNIVERSITY AVENUE GAINESVILLE, FL 32603	52-1844823	501 (C) (3)	65,954.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
HOLOCAUST MEMORIAL RESOURCE AND EDUCATION CENTER - 851 NORTH MAITLAND AVENUE - MAITLAND, FL 32751	59-2219851	501 (C) (3)	52,252.	0.			GENERAL SUPPORT
ISRAEL TENNIS CENTERS FOUNDATION, INC. - 3275 WEST HILLSBORO BLVD STE 102 - DEERFIELD BEACH, FL 33442	13-2961273	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
JDC 220 EAST 42ND STREET SUITE 400 NEW YORK, NY 10017	13-1656634	501 (C) (3)	6,680.				GENERAL SUPPORT
JEWISH ACADEMY OF ORLANDO 851 NORTH MAITLAND AVENUE MAITLAND, FL 32751	59-1773811	501 (C) (3)	118,566.	0.			GENERAL SUPPORT
JEWISH AGENCY FOR ISRAEL - NORTH AMERICAN COUNCIL - 633 THIRD AVENUE 21ST FLOOR - NEW YORK, NY 10017	23-0053483	501 (C) (3)	6,160.	0.			GENERAL SUPPORT
JEWISH BURIAL SOCIETY OF PINELLAS COUNTY DBA CHAPEL HILL MEMORIAL PARK - PO BOX 40643 - ST PETERSBURG, FL 33743	27-3987885	501 (C) (3)	101,149.	0.			GENERAL SUPPORT
JEWISH EDUCATIONAL LOAN FUND INC. 6065 ROSWELL RD, SUITE 740 SANDY SPRINGS, GA 30328	58-0568686	501 (C) (3)	5,460.	0.			GENERAL SUPPORT
JEWISH FAMILY SERVICES OF GREATER ORLANDO - 2100 LEE ROAD - WINTER PARK, FL 32789	59-1873758	501 (C) (3)	515,660.	0.			GENERAL SUPPORT
JEWISH FEDERATION OF BREVARD 5995 N. WICKHAM ROAD MELBOURNE, FL 32940	51-0141462	501 (C) (3)	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 FEDERATION OF GREATER NAPLES - 4720 PINE RIDGE ROAD - NAPLES, FL 34119	59-2151725	501 (C) (3)	342,686.	0.			GENERAL SUPPORT
JEWISH FEDERATION OF GREATER ORLANDO - 851 N MAITLAND AVENUE - MAITLAND, FL 32751	59-0946923	501 (C) (3)	47,897.	0.			GENERAL SUPPORT
JEWISH FEDERATION OF LEE & CHARLOTTE COUNTIES - 9701 COMMERCE CENTER COURT - FT. MYERS, FL 33908	59-2668992	501 (C) (3)	49,110.				GENERAL SUPPORT
JEWISH FEDERATION OF PINELLAS & PASCO COUNTIES - 13191 STARKEY ROAD SUITE 8 - LARGO, FL 33773	59-0697685	501 (C) (3)	387,328.	0.			GENERAL SUPPORT
JEWISH NATIONAL FUND (JNF) - NATIONAL OFFICE - 42 EAST 69TH STREET - NEW YORK, NY 10021	13-1659627	501 (C) (3)	86,956.	0.			GENERAL SUPPORT
JEWISH NATIONAL FUND - SOUTH FLORIDA - P.O. BOX 971054 - BOCA RATON, FL 33497	13-1659627	501 (C) (3)	80,144.	0.			GENERAL SUPPORT
JEWISH OUTREACH INITIATIVE ORLANDO INC. - 8975 ROYAL BIRKDALE LN - ORLANDO, FL 32819	47-1300315	501 (C) (3)	5,860.	0.			GENERAL SUPPORT
JEWISH PAVILION OF CENTRAL FLORIDA, INC. - 421 MONTGOMERY ROAD SUITE 131 - ALTA MONTANE SPRINGS, FL 32714	86-1082060	501 (C) (3)	35,581.	0.			GENERAL SUPPORT
JGIVE- FRIENDS OF ASOR FUND USA INC - CROSS RIVER BANK 885 TEANECK ROAD - TEANECK, NJ 07666	81-0757923	501 (C) (3)	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 NATIONAL FUND 3626 ARBOR CHASE DRIVE PALM HARBOR, FL 34683	13-1659627	501 (C) (3)	25,100.	0.			GENERAL SUPPORT
KEREN HAYESOD - UNITED ISRAEL APPEAL - 461 CENTRAL AVENUE - CEDARHURST, NY 11516	13-1760102	501 (C) (3)	50,000.	0.			GENERAL SUPPORT
KEYS JEWISH COMMUNITY CENTER INC PO BOX 1332 TAVERNIER, FL 33070	59-2427941	501 (C) (3)	10,000.				GENERAL SUPPORT
KINNERET COUNCIL ON AGING 517 S. DELANEY AVE ORLANDO, FL 32801	59-3408517	501 (C) (3)	5,948.	0.			GENERAL SUPPORT
LEARNING INDEPENDENCE FOR TOMORROW INC. - 1005 S. HIGHLAND AVE. - CLEARWATER, FL 33756	46-1088977	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
MENORAH MANOR FOUNDATION INC 255 59TH STREET NORTH ST. PETERSBURG, FL 33710	59-2653608	501 (C) (3)	16,051.	0.			GENERAL SUPPORT
MESIVTA OF CORAL SPRINGS, INC. 3251 NW 101ST AVE. CORAL SPRINGS, FL 33065-3923	81-4451593	501 (C) (3)	18,500.	0.			GENERAL SUPPORT
MISHKAN CHICAGO 4001 N RAVENSWOOD SUITE 101 CHICAGO, IL 60613	45-4922824	501 (C) (3)	7,646.	0.			GENERAL SUPPORT
MORTON PLANT MEASE FOUNDATION 1200 DRUID ROAD SOUTH CLEARWATER, FL 33756	59-1751535	501 (C) (3)	12,133.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
MUSEUM OF FINE ARTS 255 BEACH DRIVE NE ST. PETERSBURG, FL 33701	59-0949278	501 (C) (3)	6,000.	0.			GENERAL SUPPORT
NAMI PINELLAS COUNTY FLORIDA INC 13830 N 58TH STREET STE 413 CLEARWATER, FL 33760	59-2819044	501 (C) (3)	55,250.	0.			GENERAL SUPPORT
NATIONAL ACADEMY OF INVENTORS 3702 SPECTRUM BOULEVARD SUITE 165 TAMPA, FL 33612	27-2310390	501 (C) (3)	14,000.				GENERAL SUPPORT
NATIONAL RAMAH COMMISSION, INC 3080 BROADWAY NEW YORK, NY 10027	13-6161110	501 (C) (3)	15,800.	0.			GENERAL SUPPORT
NCH HEALTHCARE SYSTEM 350 7TH STREET NORTH NAPLES, FL 34102	59-2314655	501 (C) (3)	15,000.	0.			GENERAL SUPPORT
OCA OPPORTUNITY COMMUNITY ABILITY INC. - 5165 ADANSON STREET - ORLANDO, FL 32804	26-4366486	501 (C) (3)	5,180.	0.			GENERAL SUPPORT
ORT AMERICA 6001 BROKEN SOUND PARKWAY SUITE 422 BOCA RATON, FL 33487	13-5562424	501 (C) (3)	103,000.	0.			GENERAL SUPPORT
PARDES INSTITUTE OF JEWISH STUDIES 228 PARK AVE S SUITE 35858 NEW YORK, NY 10003-1502	22-2594099	501 (C) (3)	30,000.	0.			GENERAL SUPPORT
P.E.F. ISRAEL ENDOWMENT FUNDS, INC. - 630 THIRD AVENUE 15TH FLOOR - NEW YORK, NY 10017-6744	13-6104086	501 (C) (3)	70,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
PINELLAS EDUCATION FOUNDATION 12090 STARKEY ROAD LARGO, FL 33773	59-2688253	501 (C) (3)	7,000.	0.			GENERAL SUPPORT
PLANNED PARENTHOOD FEDERATION OF AMERICA - 123 WILLIAM STREET 10TH FLOOR - NEW YORK, NY 10038	13-1644147	501 (C) (3)	5,750.	0.			GENERAL SUPPORT
PRAGER UNIVERSITY FOUNDATION 15021 VENTURA BLVD #552 SHERMAN OAKS, CA 91403	27-1763901	501 (C) (3)	105,700.				GENERAL SUPPORT
RETURNING THE SPARKS INC. P.O. BOX 196 MEDWAY, MA 02053	84-3118228	501 (C) (3)	125,000.	0.			GENERAL SUPPORT
RUTH ECKERD HALL INC. 1111 MCMULLEN BOOTH RD. CLEARWATER, FL 33761	59-1803628	501 (C) (3)	14,000.	0.			GENERAL SUPPORT
SAINT LEO UNIVERSITY, INC. PO BOX 6665 SAINT LEO, FL 33574	59-1237047	501 (C) (3)	70,000.	0.			GENERAL SUPPORT
SHALOM ORLANDO 851 N MAITLAND AVE MAITLAND, FL 32751	59-0946923	501 (C) (3)	299,520.	0.			GENERAL SUPPORT
SHORECREST PREPARATORY SCHOOL 5101 FIRST STREET NORTHEAST ST. PETERSBURG, FL 33703	23-7412158	501 (C) (3)	156,200.	0.			GENERAL SUPPORT
STANDWITHUS PO BOX 341069 LOS ANGELES, CA 90034	01-0566033	501 (C) (3)	6,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
ST. JOSEPH'S HOSPITAL FOUNDATION, INC. - 2700 W DR. MARTIN LUTHER KING BLVD. SUITE 310 - TAMPA, FL 33607	59-1100828	501 (C) (3)	44,000.	0.			GENERAL SUPPORT
ST. LEO CENTER FOR CATHOLIC JEWISH STUDIES - PO BOX 6665 - SAINT LEO, FL 33574	59-1237047	501 (C) (3)	73,000.	0.			GENERAL SUPPORT
ST. PETERSBURG FREE CLINIC 863 3RD AVENUE NORTH ST. PETERSBURG, FL 33701	23-7208280	501 (C) (3)	8,600.				GENERAL SUPPORT
TAMPA BAY BUSINESSES FOR CULTURE AND THE ARTS INC - PO BOX 559 - TAMPA, FL 33601	59-2948216	501 (C) (3)	8,500.	0.			GENERAL SUPPORT
TAMPA BAY PERFORMING ARTS CENTER AKA STRAZ CENTER FOR PERFORMING ARTS - 1010 NORTH W.C. MACINNES PLACE - TAMPA, FL 33602	59-2037085	501 (C) (3)	23,500.	0.			GENERAL SUPPORT
TAMPA JEWISH FAMILY SERVICES 522 NORTH HOWARD AVENUE TAMPA, FL 33606	59-1549670	501 (C) (3)	20,227.	0.			GENERAL SUPPORT
TAMPA MUSEUM OF ART 120 W. GASPARILLA PLAZA TAMPA, FL 33602	59-1934721	501 (C) (3)	443,000.	0.			GENERAL SUPPORT
TAMPA TORAH ACADEMY 5209 TAMPA PALMS BLVD TAMPA, FL 33647	88-0799152	501 (C) (3)	6,360.	0.			GENERAL SUPPORT
TEMPLE AHAVAT SHALOM 1575 CURLEW ROAD PALM HARBOR, FL 34683	59-1848730	501 (C) (3)	237,082.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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 400 PASADENA AVENUE SOUTH ST. PETERSBURG, FL 33707	59-0711184	501 (C) (3)	108,525.	0.			GENERAL SUPPORT
TEMPLE B'NAI ISRAEL 1685 SOUTH BELCHER ROAD CLEARWATER, FL 33764	59-1404489	501 (C) (3)	76,660.	0.			GENERAL SUPPORT
TEMPLE ISRAEL 50 S MOSS RD WINTER SPRINGS, FL 32708	59-6014181	501 (C) (3)	38,537.				GENERAL SUPPORT
TEMPLE ISRAEL OF BREVARD 7300 LAKE ANDREW DRIVE MELBOURNE, FL 32940	59-1061563	501 (C) (3)	9,000.	0.			GENERAL SUPPORT
TEMPLE NER TAMID 936 BROAD STREET BLOOMFIELD, NJ 07003	22-1834562	501 (C) (3)	7,400.	0.			GENERAL SUPPORT
TEMPLE RODEF SHALOM 2100 WESTMORELAND STREET FALLS CHURCH, VA 22043	54-0733866	501 (C) (3)	6,624.	0.			GENERAL SUPPORT
TEMPLE SHALOM, INC. 4630 PINE RIDGE ROAD NAPLES, FL 34119-4063	59-2546855	501 (C) (3)	14,900.	0.			GENERAL SUPPORT
THE DALI MUSEUM 1 DALI BLVD NAPLES, FL 33701	59-2015192	501 (C) (3)	7,160.	0.			GENERAL SUPPORT
THE FLORIDA HOLOCAUST MUSEUM 55 5TH STREET SOUTH ST. PETERSBURG, FL 33701	59-2981494	501 (C) (3)	112,089.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
THE JAMES MUSEUM OF WESTERN & WILDLIFE ART - 150 CENTRAL AVE - ST PETERSBURG, FL 33701	47-4364053	501 (C) (3)	9,110.	0.			GENERAL SUPPORT
THE JEWISH FEDERATIONS OF NORTH AMERICA - 25 BROADWAY SUITE 1700 - NEW YORK, NY 10004-1010	13-1624240	501 (C) (3)	110,146.	0.			GENERAL SUPPORT
THE JEWISH PAVILION OF CENTRAL FLORIDA, INC. - 421 MONTGOMERY ROAD SUITE 131 - ALTAMONTE SPRINGS, FL 32714	86-1082060	501 (C) (3)	50,734.				GENERAL SUPPORT
THE TAMPA JCC FEDERATION, INC 13009 COMMUNITY CAMPUS DRIVE TAMPA, FL 33625	23-7182057	501 (C) (3)	2,000,086.	0.			GENERAL SUPPORT
TIKKUN HAYAM-REPAIR THE SEA INC 3225 S MACDILL AVENUE SUITE 129-185 TAMPA, FL 33629	87-3029570	501 (C) (3)	28,800.	0.			GENERAL SUPPORT
TRUSTEES OF TUFTS COLLEGE P.O. BOX 3306 BOSTON, MA 02241-3306	04-2103634	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
UNITED ARTS OF CENTRAL FLORIDA, INC. - 216 PASADENA PLACE - ORLANDO, FL 32803	59-1166446	501 (C) (3)	6,000.	0.			GENERAL SUPPORT
UNITED SYNAGOGUE YOUTH 3080 BROADWAY SUITE B208 NEW YORK, NY 10027	13-1659707	501 (C) (3)	10,000.	0.			GENERAL SUPPORT
UNITED WAY OF TAMPA BAY 5201 WEST KENNEDY BLVD SUITE 600 TAMPA, FL 33609	59-3725701	501 (C) (3)	26,850.	0.			GENERAL SUPPORT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (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
UNIVERSITY OF CENTRAL FLORIDA FOUNDATION - 12790 AQUARIUS AGORA DR. - ORLANDO, FL 32816	59-6211832	501 (C) (3)	10,834.	0.			GENERAL SUPPORT
UNIVERSITY OF FLORIDA FOUNDATION, INC. - PO BOX 14425 - GAINESVILLE, FL 32604	59-0974739	501 (C) (3)	6,000.	0.			GENERAL SUPPORT
UNIVERSITY OF SOUTH FLORIDA - COLLEGE OF ENGINEERING ENB118 - 4202 E. FOWLER AVE - TAMPA, FL 33620	59-2959590	501 (C) (3)	10,000.				GENERAL SUPPORT
WASHINGTON INSTITUTE FOR NEAR EAST POLICY - 1111 19TH STREET NW STE 500 - WASHINGTON, DC 20036	52-1376034	501 (C) (3)	60,250.	0.			GENERAL SUPPORT
WATER 4 MERCY, INC. 3026 OAKMONT DRIVE CLEARWATER, FL 33761	83-1742012	501 (C) (3)	32,000.	0.			GENERAL SUPPORT
WORLD CENTRAL KITCHEN INCORPORATED 200 MASSACHUSETTS AVE NW 7TH FLOOR WASHINGTON, DC 20001	27-3521132	501 (C) (3)	7,080.	0.			GENERAL SUPPORT
ZIONIST ORGANIZATION OF AMERICA 633 THIRD AVENUE SUITE 31-B NEW YORK, NY 10017	13-5628475	501 (C) (3)	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

Part I Questions Regarding Compensation

	Yes	No
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"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <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	1b	
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?	2	
3 Indicate which, if any, of the following the 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 type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input 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	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4c	X
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	X
b Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	5b	X
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	X
b Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	6b	X
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	7	X
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	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) 2023

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.

SCHEDULE J, PART II - COMPENSATION IS FROM UNRELATED ORGANIZATION

THE FOUNDATION DOES NOT HAVE ANY EMPLOYEES. THE FOUNDATION HAS AN AGREEMENT WITH FRANKCRUM, A PROFESSIONAL EMPLOYER ORGANIZATION (PEO) TO PROVIDE CO-EMPLOYMENT SERVICES INCLUDING PAYROLL AND BENEFITS FOR ITS EMPLOYEES, INCLUDING THE FOUNDATION'S EXECUTIVE DIRECTOR. COMPENSATION PAID BY FRANKCRUM TO THE EXECUTIVE DIRECTOR FOR SERVICES RENDERED TO THE FOUNDATION HAS BEEN REPORTED AS COMPENSATION FROM THE FILING ORGANIZATION IN PART II. THIS IS IN ACCORDANCE WITH THE INSTRUCTIONS TO FORM 990 WHICH SAY TO REPORT COMPENSATION PAID BY UNRELATED ORGANIZATIONS FOR SERVICES RENDERED TO THE FILING ORGANIZATION AS IF THEY WERE PAID DIRECTLY BY THE FILING ORGANIZATION.

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	89	2,845,335	MARKET PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (.....				
26 Other (.....				
27 Other (.....				
28 Other (.....				

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

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

Part II

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

Public Disclosure Copy

SCHEDULE O
(Form 990)

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 Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number
59-2053655

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

AND EXTRAORDINARY SERVICE.

FORM 990, PART VI, SECTION A, LINE 6:

THE MEMBERSHIP OF THE FOUNDATION CONSISTS OF THREE MEMBERS, THE TAMPA CLASS, THE ORLANDO CLASS, AND THE PINELLAS CLASS. THE TAMPA CLASS MEMBER SHALL BE THE PERSON SERVING AS THE PRESIDENT OR EQUIVALENT OF THE TAMPA JCC FEDERATION OR HIS/HER DESIGNEE. THE ORLANDO CLASS MEMBER SHALL BE THE PERSON SERVING AS THE PRESIDENT OR EQUIVALENT OF THE SHALOM ORLANDO, INC. OR HIS/HER DESIGNEE. THE PINELLAS CLASS MEMBER SHALL BE THE PERSON SERVING AS THE PRESIDENT OR EQUIVALENT OF THE JEWISH FEDERATION OF PINELLAS AND PASCO COUNTIES OR HIS/HER DESIGNEE.

FORM 990, PART VI, SECTION A, LINE 7A:

FOR PURPOSE OF VOTING ON ANY MATTER, EACH MEMBER SHALL HAVE ONE VOTE. HOWEVER FOR PURPOSES OF ELECTING MEMBERS OF THE BOARD OF TRUSTEES, THE TAMPA CLASS MEMBER SHALL BE EXCLUSIVELY ENTITLED TO ELECT ALL TRUSTEES OF THE TAMPA CLASS, THE ORLANDO CLASS MEMBER SHALL BE EXCLUSIVELY ENTITLED TO ELECT ALL TRUSTEES OF THE ORLANDO CLASS, AND THE PINELLAS CLASS MEMBER SHALL BE EXCLUSIVELY ENTITLED TO ELECT ALL TRUSTEES OF THE PINELLAS CLASS.

FORM 990, PART VI, SECTION A, LINE 7B:

THE ARTICLES OF INCORPORATION MAY ONLY BE AMENDED BY THE AFFIRMATIVE VOTE OF ALL OF THE MEMBERS AT ANY MEETING OF THE MEMBERS OR BY THE WRITTEN CONSENT THERETO BY ALL OF THE MEMBERS.

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number

59-2053655

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

THE ORGANIZATION'S FORM 990 IS SUBMITTED FOR REVIEW IN DRAFT FORM TO EACH MEMBER OF THE FOUNDATION'S BOARD OF DIRECTORS. THE FORM 990 IS ALSO REVIEWED IN GREATER DETAIL BY THE FOUNDATION'S AUDIT COMMITTEE, THE FOUNDATION'S AUDIT COMMITTEE CHAIR AND/OR THE FOUNDATION'S VICE CHAIR OF LEGAL.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY IS MONITORED BY ITS BOARD OF TRUSTEES, WHICH MEETS ON A REGULAR BASIS IF AND WHEN POTENTIAL CONFLICTS OF INTEREST ARE IDENTIFIED, SUCH POTENTIAL CONFLICTS OF INTEREST ARE PRESENTED, DISCUSSED AND ADDRESSED AT THE BOARD MEETINGS. DIFFICULT CONFLICT OF INTEREST ISSUES MAY BE SUBMITTED TO THE VICE CHAIR OF LEGAL AND/OR OUTSIDE COUNSEL FOR THEIR LEGAL OPINION AND GUIDANCE.

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

THE FOUNDATION DOES NOT HAVE ANY EMPLOYEES. DURING THE FISCAL YEAR, IT HAD AN AGREEMENT WITH FRANKCRUM, A PROFESSIONAL EMPLOYER ORGANIZATION (PEO) TO PROVIDE COEMPLOYMENT SERVICES INCLUDING PAYROLL AND BENEFITS FOR ITS EMPLOYEES. THIS INCLUDES THE FOUNDATION'S EXECUTIVE DIRECTOR. IN DETERMINING THE EXECUTIVE DIRECTOR'S COMPENSATION, THE FOUNDATION'S TREASURER OBTAINED AND REVIEWED COMPARABILITY DATA AND THE FOUNDATION'S BOARD APPROVED OF THE COMPENSATION RECOMMENDED BY THE TREASURER BASED ON THAT DATA.

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

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE UPON REQUEST TO ANYONE UPON SUCH

Name of the organization

TOP JEWISH FOUNDATION, INC.

Employer identification number
59-2053655

PERSON'S WRITTEN REQUEST RECEIVED AT THE ORGANIZATION'S ADMINISTRATIVE
OFFICE LOCATED IN TAMPA, FL.

FORM 990, PART VII, SECTION A:

THE FOUNDATION DOES NOT HAVE ANY EMPLOYEES. THE FOUNDATION HAS AN
AGREEMENT WITH FRANKCRUM, A PROFESSIONAL EMPLOYER ORGANIZATION (PEO) TO
PROVIDE CO-EMPLOYMENT SERVICES INCLUDING PAYROLL AND BENEFITS FOR ITS
EMPLOYEES, INCLUDING THE FOUNDATION'S EXECUTIVE DIRECTOR. COMPENSATION
PAID BY FRANKCRUM TO THE EXECUTIVE DIRECTOR FOR SERVICES RENDERED TO
THE FOUNDATION HAS BEEN REPORTED AS COMPENSATION FROM THE FILING
ORGANIZATION IN PART VII. THIS IS IN ACCORDANCE WITH THE INSTRUCTIONS
TO FORM 990 WHICH SAY TO REPORT COMPENSATION PAID BY UNRELATED
ORGANIZATIONS FOR SERVICES RENDERED TO THE FILING ORGANIZATION AS IF
THEY WERE PAID DIRECTLY BY THE FILING ORGANIZATION.

FORM 990, PART XII, LINE 2C:

NEITHER THE OVERSIGHT PROCESS NOR THE SELECTION PROCESS WAS CHANGED
DURING THE YEAR FOR THE AUDIT COMMITTEE.

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

[illegible]

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	Section 512(b)(13) controlled entity?	
						Yes	No
THE TAMPA JCC FEDERATION, INC - 23-7182057							
13009 COMMUNITY CAMPUS DRIVE							
TAMPA, FL 33625							
SHALOM ORLANDO, INC - 59-0946923	SUPPORT JEWISH COMMUNITY	FLORIDA	501(C)(3)	LINE 10			X
851 N MAITLAND AVE							
MAITLAND, FL 32794	SUPPORT JEWISH COMMUNITY	FLORIDA	501(C)(3)	LINE 7			X
JEWISH FEDERATION OF PINELLAS & PASCO							
COUNTIES FL, INC - 59-0697685, 13191 STARKEY							
ROAD STE 8, LARGO, FL 33773	SUPPORT JEWISH COMMUNITY	FLORIDA	501(C)(3)	LINE 7			X
JEWISH FEDERATION OF GREATER NAPLES, INC -							
59-2151725, 4720 PINE RIDGE ROAD, NAPLES, FL							
34119	SUPPORT JEWISH COMMUNITY	FLORIDA	501(C)(3)	LINE 10			X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?**a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity**b** Gift, grant, or capital contribution to related organization(s)**c** Gift, grant, or capital contribution from related organization(s)**d** Loans or loan guarantees to or for related organization(s)**e** Loans or loan guarantees by related organization(s)**f** Dividends from related organization(s)**g** Sale of assets to related organization(s)**h** Purchase of assets from related organization(s)**i** Exchange of assets with related organization(s)**j** Lease of facilities, equipment, or other assets to related organization(s)**k** Lease of facilities, equipment, or other assets from related organization(s)**l** Performance of services or membership or fundraising solicitations for related organization(s)**m** Performance of services or membership or fundraising solicitations by related organization(s)**n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)**o** Sharing of paid employees with related organization(s)**p** Reimbursement paid to related organization(s) for expenses**q** Reimbursement paid by related organization(s) for expenses**r** Other transfer of cash or property to related organization(s)**s** Other transfer of cash or property from related organization(s)**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)							
(2)							
(3)							
(4)							
(5)							
(6)							

Part VII Supplemental Information

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

Public Disclosure Copy

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	TOP JEWISH FOUNDATION, INC.	59-2053655
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	13009 COMMUNITY CAMPUS DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	TAMPA, FL 33625	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of MAURICE HART
13009 COMMUNITY CAMPUS DRIVE - TAMPA, FL 33625
Telephone No. (813) 964-9090 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning JUL 1, 20 23, and ending JUN 30, 20 24

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)