



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2002 calendar year, or tax year period beginning and ending

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

C Name of organization
JEWISH COUNCIL FOR PUBLIC AFFAIRS
 Number and street (or P O box if mail is not delivered to street address) Room/suite
443 PARK AVENUE SOUTH
 City or town, state or country, and ZIP + 4
NEW YORK, NY 10016

D Employer identification number
13-1624104

E Telephone number
(212) 684-6950

F Accounting method: Cash Accrual
 Other (specify) ▶

G Web site ▶ **WWW.JCPA.ORG**

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

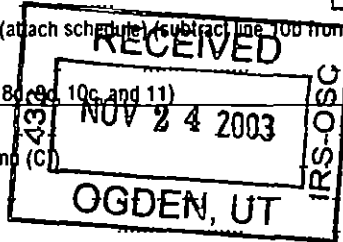
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,424,514.**

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? (If "No," attach a list) **N/A** Yes No
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN ▶
M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	687,779.		
	b	Indirect public support	1b	1,068,408.		
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ 1,756,187. noncash \$)	1d	1,756,187.		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	284,090.		
	3	Membership dues and assessments	3	383,660.		
	4	Interest on savings and temporary cash investments	4	577.		
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe)	7				
8a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other		
		8a				
		8b				
		8c				
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d				
9	Special events and activities (attach schedule)	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a		
		b	Less direct expenses other than fundraising expenses	9b		
		c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a				
		b	Less cost of goods sold	10b		
		c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11				
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	2,424,514.			
Expenses	13	Program services (from line 44, column (B))	13	1,651,463.		
	14	Management and general (from line 44, column (C))	14	623,414.		
	15	Fundraising (from line 44, column (D))	15	250,674.		
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 16 and 44, column (A))	17	2,525,551.		
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	<101,037.>		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	501,347.		
	20	Other changes in net assets or fund balances (attach explanation)	20	<29,246.>	SEE STATEMENT 1	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	371,064.		



SCANNED DEC 16 03

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	cash \$ _____ noncash \$ _____				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	186,224.	148,972.	37,252.	0.
26	Other salaries and wages	873,982.	444,743.	291,412.	137,827.
27	Pension plan contributions				
28	Other employee benefits	196,489.	110,034.	60,912.	25,543.
29	Payroll taxes	95,845.	53,673.	29,712.	12,460.
30	Professional fundraising fees				
31	Accounting fees	75,000.		75,000.	
32	Legal fees				
33	Supplies				
34	Telephone	46,914.	28,312.	11,982.	6,620.
35	Postage and shipping	35,285.	21,294.	9,012.	4,979.
36	Occupancy	215,247.	129,900.	54,975.	30,372.
37	Equipment rental and maintenance	15,010.	9,058.	3,834.	2,118.
38	Printing and publications	77,864.	46,990.	19,887.	10,987.
39	Travel	52,221.	42,325.		9,896.
40	Conferences, conventions, and meetings				
41	Interest	430.		430.	
42	Depreciation, depletion, etc (attach schedule)	12,248.	7,392.	3,128.	1,728.
43	Other expenses not covered above (itemize)				
a	_____				
b	_____				
c	_____				
d	_____				
e	SEE STATEMENT 2	642,792.	608,770.	25,878.	8,144.
44	Total functional expenses (add lines 22 through 43) <small>Organizations completing columns (B)-(D) carry these totals to lines 13-15</small>	2,525,551.	1,651,463.	623,414.	250,674.

Joint Costs Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? SEE ATTACHED	Program Service Expenses <small>(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)</small>
a IDENTIFY ISSUES, ARTICULATE POSITIONS, DEVELOP STRATEGIES, PROGRAMS & APPROACHES DESIGNED TO ADVANCE THE PUBLIC AFFAIRS GOALS & OBJECTIVES OF THE ORGANIZED JEWISH COMMUNITY <small>(Grants and allocations \$ _____)</small>	1,048,026.
b COEJL: THIS PROGRAM WORKS WITH VARIOUS ENVIRONMENTAL GROUPS TO PROMOTE PROTECTION OF THE ENVIRONMENT APPLYING JEWISH SOCIAL VALUES. <small>(Grants and allocations \$ _____)</small>	603,437.
c _____ <small>(Grants and allocations \$ _____)</small>	
d _____ <small>(Grants and allocations \$ _____)</small>	
e Other program services (attach schedule) <small>(Grants and allocations \$ _____)</small>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,651,463.

Part IV Balance Sheets

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

		(A) Beginning of year	(B) End of year	
Assets	45 Cash - non-interest-bearing		45	
	46 Savings and temporary cash investments	137,114.	46 129,611.	
	47 a Accounts receivable	47a 927,237.	47c 624,893.	
	b Less allowance for doubtful accounts	47b 302,344.		
	48 a Pledges receivable	48a	48c	
	b Less allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a	51c	
	b Less allowance for doubtful accounts	51b		
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53 17,452.	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54 20,832.	
	55 a Investments - land, buildings, and equipment basis	55a	55c	
b Less accumulated depreciation	55b			
56 Investments - other		56		
57 a Land, buildings, and equipment basis	57a 83,098.	57c 28,327.		
b Less accumulated depreciation STMT 3	57b 54,771.			
58 Other assets (describe)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)		59 763,990.	803,663.	
Liabilities	60 Accounts payable and accrued expenses		60 247,858.	
	61 Grants payable		61	
	62 Deferred revenue		62 14,785.	
	63 Loans from officers, directors, trustees, and key employees		63 48,948.	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ACCRUED PENSION COST)		65 11,246.	
66 Total liabilities (add lines 60 through 65)		66 262,643.	432,599.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67 210,390.	
	68 Temporarily restricted		68 290,957.	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		73 501,347.	371,064.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)		74 763,990.	803,663.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

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

a Total revenue, gains, and other support per audited financial statements	a 2,424,514.
b Amounts included on line a but not on line 12, Form 990	
(1) Net unrealized gains on investments \$	
(2) Donated services and use of facilities \$	
(3) Recoveries of prior year grants \$	
(4) Other (specify) \$	
Add amounts on lines (1) through (4)	b 0.
c Line a minus line b	c 2,424,514.
d Amounts included on line 12, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) \$	
Add amounts on lines (1) and (2)	d 0.
e Total revenue per line 12, Form 990 (line c plus line d)	e 2,424,514.

a Total expenses and losses per audited financial statements	a 2,525,551.
b Amounts included on line a but not on line 17, Form 990	
(1) Donated services and use of facilities \$	
(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify) \$	
Add amounts on lines (1) through (4)	b 0.
c Line a minus line b	c 2,525,551.
d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) \$	
Add amounts on lines (1) and (2)	d 0.
e Total expenses per line 17, Form 990 (line c plus line d)	e 2,525,551.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
HANNAH ROSENTHAL C/O JCPA 433 PARK AVENUE SOUTH NEW YORK, NY, 10016 SEE ATTACHED	EXECUTIVE DIRECTOR 40	186,224.	0.	0.
SEE ATTACHED		0.	0.	0.
SEE ATTACHED		0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule Yes No Form 990 (2002)

Part VI Other Information		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b	If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures See line 81 instructions <input type="checkbox"/> 81a 18,000.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) <input type="checkbox"/> 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members <input type="checkbox"/> 85c N/A		
d	Section 162(e) lobbying and political expenditures <input type="checkbox"/> 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices <input type="checkbox"/> 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) <input type="checkbox"/> 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations. Enter a Initiation fees and capital contributions included on line 12 <input type="checkbox"/> 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities <input type="checkbox"/> 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders <input type="checkbox"/> 87a 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) <input type="checkbox"/> 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0., section 4912 <input type="checkbox"/> 0., section 4955 <input type="checkbox"/> 0.		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> 0.		
90 a	List the states with which a copy of this return is filed <input type="checkbox"/> NY		
b	Number of employees employed in the pay period that includes March 12, 2002 <input type="checkbox"/> 90b 18		
91	The books are in care of <input type="checkbox"/> JEWISH COUNCIL FOR PUBLIC AFFAIRS Telephone no <input type="checkbox"/> (212) 684-6950		
	Located at <input type="checkbox"/> 443 PARK AVENUE SOUTH, NEW YORK, NEW YORK ZIP + 4 <input type="checkbox"/> 10018		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92 N/A		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)

Note Enter gross amounts unless otherwise indicated

Table with 5 main columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include 93 Program service revenue, 94 Membership dues and assessments, 95 Interest on savings, etc.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions)

Table with 2 columns: Line No, Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

Table with 5 columns: (A) Name, address, and EIN of corporation, partnership, or disregarded entity; (B) Percentage of ownership interest; (C) Nature of activities; (D) Total income; (E) End-of-year assets.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

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

Signature and title section including fields for Signature of officer, Date, Type or print name and title, Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name, address, and ZIP, EIN, and Phone no.

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No. 1545-0047

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

2002

Department of the Treasury
Internal Revenue Service

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

Name of the organization **JEWISH COUNCIL FOR PUBLIC AFFAIRS** Employer identification number **13 1624104**

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
STEPHANIE ZELKIND ----- C/O JCPA 443 PARK AVE SOUTH NY,NY	NATL FIELD DI 40	55,679.	4,616.	
REVA B. PRICE ----- C/O JCPA 443 PARK AVE SOUTH NY,NY	WASH REP. 40	75,266.	3,968.	
MARTIN RAFFEL ----- C/O JCPA 443 PARK AVE SOUTH NY,NY	ASSOC. EXEC. 40	125,608.	17,008.	
MARK JACOBS ----- C/O JCPA 443 PARK AVE SOUTH NY,NY	DIR. OF COEJL 40	71,093.	4,616.	
ETHAN FELSON ----- C/O JCPA 443 PARK AVE SOUTH NY,NY	ASST EXEC DIR 40	119,891.	4,616.	
Total number of other employees paid over \$50,000 ▶	0			

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
PERELSON WEINER ----- ONE DAGHAMMASHJOLD PLAZA NEW YORK, NY 10017	ACCOUNTING	87,500.
RABINOWITZ MEDIA STRATEGIES ----- 2852 CONNECTICUT AVE, NW WASHINGTON, DC 20008	MEDIA AND PUBLIC RELATIONS	65,729.
----- ----- ----- ----- -----		
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities (See page 2 of the instructions)

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)

	Yes	No
1	X	
2a		X
2b		X
2c		X
2d	X	
2e		X
3		X
4	X	

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990

e Transfer of any part of its income or assets?

3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)

4 Do you have a section 403(b) annuity plan for your employees?

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)

6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)

7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)

8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)

9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____

10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)

11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)

11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)

12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)

13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

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

14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting. Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting					
Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,998,411.	1,896,072.	1,886,728.	483,509.	6,264,720.
16 Membership fees received	259,220.	273,160.	266,860.	1,357,560.	2,156,800.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	244,778.	210,276.	227,147.	274,169.	956,370.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5,534.	20,773.	18,226.	16,552.	61,085.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.			SEE STATEMENT 4 22,137.	32,011.	54,148.
23 Total of lines 15 through 22	2,507,943.	2,400,281.	2,421,098.	2,163,801.	9,493,123.
24 Line 23 minus line 17	2,263,165.	2,190,005.	2,193,951.	1,889,632.	8,536,753.
25 Enter 1% of line 23	25,079.	24,003.	24,211.	21,638.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 170,735.
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts.				26b 0.
	c Total support for section 509(a)(1) test. Enter line 24, column (e).				26c 8,536,753.
	d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 54,148. 26d _____				26d 115,233.
	e Public support (line 26c minus line 26d total)				26e 8,421,520.
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator))				26f 98.6502%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A				
	(2001)	(2000)	(1999)	(1998)	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A				
	(2001)	(2000)	(1999)	(1998)	
	c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____				27c N/A
	d Add Line 27a total _____ and line 27b total _____				27d N/A
	e Public support (line 27c total minus line 27d total)				27e N/A
	f Total support for section 509(a)(2) test. Enter amount on line 23, column (e)				27f N/A
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator))				27g N/A %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))				27h N/A %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.	NONE				

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

N/A

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

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

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

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

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

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0.
46	Lobbying ceiling amount (150% of line 45(e))				0.
47	Total lobbying expenditures				0.
48	Grassroots nontaxable amount				0.
49	Grassroots ceiling amount (150% of line 48(e))				0.
50	Grassroots lobbying expenditures				0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h)		X	
c Media advertisements	X		72,500.
d Mailings to members, legislators, or the public	X		2,500.
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h)			75,000.

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of
(i) Cash
(ii) Other assets
b Other transactions
(i) Sales or exchanges of assets with a noncharitable exempt organization
(ii) Purchases of assets from a noncharitable exempt organization
(iii) Rental of facilities, equipment, or other assets
(iv) Reimbursement arrangements
(v) Loans or loan guarantees
(vi) Performance of services or membership or fundraising solicitations
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees
d If the answer to any of the above is "Yes," complete the following schedule

Table with 3 columns: Question, Yes, No. Rows include 51a(i), 51a(ii), 51b(i) through 51b(vi), 51c, and 51d.

N/A

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (X) No

b If "Yes," complete the following schedule N/A

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation -
1	FURNITURE AND EQUIPMENT		SL	.000	16	80,598.			80,598.	40,773.		11,828.
2	LEASEHOLD IMPROVEMENTS		SL	.000	16	2,500.			2,500.	1,750.		420.
	* TOTAL 990 PAGE 2 DEPR					83,098.		0.	83,098.	42,523.	0.	12,248.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 1

DESCRIPTION	AMOUNT
EXCESS OF ADDITIONAL PENSION LIABILITY	<29,246.>
TOTAL TO FORM 990, PART I, LINE 20	<29,246.>

FORM 990 OTHER EXPENSES STATEMENT 2

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
MISC. EXPENSES	11,516.	7,311.	2,495.	1,710.
MEMBERSHIP DUES AND SUBSCRIPTIONS	21,840.	15,346.	6,494.	
PROFESSIONAL FEES & CONSULTANTS	235,982.	212,659.	16,889.	6,434.
PLENUM AND MEETINGS	373,454.	373,454.		
SHRINKAGE	0.			
TOTAL TO FM 990, LN 43	642,792.	608,770.	25,878.	8,144.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 3

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	80,598.	52,601.	27,997.
LEASEHOLD IMPROVEMENTS	2,500.	2,170.	330.
TOTAL TO FORM 990, PART IV, LN 57	83,098.	54,771.	28,327.

SCHEDULE A	OTHER INCOME			STATEMENT 4
DESCRIPTION	2001 AMOUNT	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT
	0.	0.	22,137.	32,011.
TOTAL TO SCHEDULE A, LINE 22	0.	0.	22,137.	32,011.

990 Part V

JCPA BOARD OF DIRECTORS

Name and Title	Hrs per Year	Compensation	Deferred Compensation	Expense Acct Allowances
Marie Abrams <i>Louisville Vice Chair</i>	26-100	None	None	None
Ronald Abrams <i>Louisville Ex-officio</i>	26-100	None	None	None
Lee Adlerstein <i>MetroWest Ex-officio</i>	11-25	None	None	None
Albert E Arent <i>Washington, D C Past Chair</i>	1-10	None	None	None
Marsha Atkind <i>NCJW National Agency Representative</i>	1-10	None	None	None
Bernice Balter <i>Women's League for Conservative Judaism National Agency Representative</i>	1-10	None	None	None
Jordan C Band <i>Cleveland Past Chair</i>	1-10	None	None	None
Howard E Barsky <i>Atlantic and Cape May Counties Member</i>	1-10	None	None	None
Donna Beyer <i>Tucson Member</i>	1-10	None	None	None
Sharon Bloome <i>Seattle Ex-officio</i>	11-25	None	None	2,106
Shirley R Blumberg <i>Hadassah National Agency Representative</i>	1-10	None	None	None
David Bohm <i>St Louis Chair's Appointee</i>	26-100	None	None	None
Michael J Bohnen <i>Boston Chair</i>	26-100	None	None	None

JCPA BOARD OF DIRECTORS

Donna Bojarsky <i>Los Angeles</i> <i>Ex-officio</i>	11-25	None	None	None
Martin Bresler <i>American Jewish Committee</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Joan Bronk <i>NCJW</i> <i>Ex-officio</i>	11-25	None	None	None
Leona Chanin <i>American Jewish Congress</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Albert D. Chermin <i>JCPA</i> <i>Executive Vice Chair Emeritus</i>	26-100	None	None	None
Gloria Cohen <i>Women's League for</i> <i>Conservative Judaism</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Leonard A. Cole <i>Bergen County</i> <i>Past Chair</i>	11-25	None	None	None
Lewis D. Cole <i>Louisville</i> <i>Past Chair</i>	11-25	None	None	None
Ruth Cole <i>Hadassah</i> <i>Vice Chair</i>	26-100	None	None	None
Sarrae Crane <i>USCJ</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Elihu D. Davison <i>MetroWest</i> <i>Member</i>	1-10	None	None	None
Betty Ehrenberg <i>UOJCA</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Theodore Eisenberg <i>MetroWest</i> <i>Ex-officio</i>	26-100	None	None	None

JCPA BOARD OF DIRECTORS

Leonard Fein <i>UAHC National Agency Representative</i>
Henry A Feinberg <i>Southern New Jersey Member</i>
Lois Frank <i>Atlanta Chair's Appointee</i>
Susan Frieber <i>Milwaukee Member</i>
Elizabeth Gaberman <i>Springfield, MA Ex-officio</i>
Lawrence M Gold <i>Atlanta Vice Chair</i>
Marlene Gorin <i>Dallas Voting Ex-Officio</i>
Amy Handlin <i>Monmouth County Member</i>
Mahnaz Harrison <i>Pittsburgh Member</i>
Robert M Heller <i>UAHC National Agency Representative</i>
Thomas S Jacoby <i>Philadelphia Ex-officio</i>
Barbra Kaplan <i>Palm Beach County Ex-officio</i>
Joel Kaplan <i>B'nai B'rith National Agency Representative</i>

1-10	None	None	None
1-10	None	None	None
11-25	None	None	None
1-10	None	None	None
11-25	None	None	None
26-100	None	None	None
11-25	None	None	None
1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
11-25	None	None	None
11-25	None	None	None
1-10	None	None	None

JCPA BOARD OF DIRECTORS

Martin Kaplan <i>American Jewish Committee National Agency Representative</i>	1-10	None	None	None
Jacob Kirshner <i>Middlesex County Ex-officio</i>	11-25	None	None	None
Michelle S Kohn <i>Palm Beach County Vice Chair</i>	26-100	None	None	None
Charles F Kriser <i>Chicago Vice Chair</i>	26-100	None	None	None
Judah I Labovitz <i>Philadelphia Vice Chair</i>	26-100	None	None	None
Ruth Labson <i>Philadelphia Ex-officio</i>	11-25	None	None	None
Bruce Lederman <i>Chicago Member</i>	1-10	None	None	None
Lynn M Leeb <i>Women's American ORT National Agency Representative</i>	1-10	None	None	None
Donald E Lefton <i>Miami Member</i>	1-10	None	None	None
Jacqueline K Levine <i>MetroWest Past Chair</i>	1-10	None	None	None
David C Levy <i>Hartford Member</i>	1-10	None	None	None
Geoffrey H Lewis <i>Boston Vice Chair</i>	1-10	None	None	None
David Luchins <i>UOJCA Secretary</i>	26-100	None	None	None

JCPA BOARD OF DIRECTORS

Avram B Lyon <i>Jewish Labor Committee National Agency Representative</i>	1-10	None	None	None
Lynn Lyss <i>NCJW Past Chair</i>	11-25	None	None	None
Theodore R Mann <i>Philadelphia Past Chair</i>	1-10	None	None	None
Daniel S Mariaschin <i>B'nai B'rith National Agency Representative</i>	1-10	None	None	None
Larry Marx <i>Milwaukee Ex-officio</i>	11-25	None	None	None
Stephen G Melcer <i>South Palm Beach County Member</i>	1-10	None	None	None
Jerome E Milch <i>Bergen County Member</i>	26-100	None	None	None
Lawrence Miller <i>ADL National Agency Representative</i>	1-10	None	None	None
Emanuel Muravchick <i>Jewish Labor Committee National Agency Representative</i>	1-10	None	None	None
Michael N Newmark <i>St Louis Past Chair</i>	11-25	None	None	None
Judith L Palkovitz <i>Pittsburgh Vice Chair</i>	1-10	None	None	None
Mark Pelavin <i>UAHC Vice Chair</i>	26-100	None	None	None
Natahe Pelavin <i>South Palm Beach County Member</i>	1-10	None	None	None

JCPA BOARD OF DIRECTORS

Robert Raymar <i>American Jewish Congress National Agency Representative</i>
Michal Regunberg <i>Boston Member</i>
Maxine Richman <i>Rhode Island Member</i>
James Rosenblatt <i>San Antonio Member</i>
Herb Rosenbleeth <i>Jewish War Veterans National Agency Representative</i>
James Rosenstein <i>Philadelphia Member</i>
Hannah Rosenthal <i>JCPA Executive Director</i>
Matthew Ross <i>Los Angeles Member</i>
Steve Rudner <i>Dallas Member</i>
James A. Samuels <i>Cleveland Member</i>
Steven Schwarz <i>Wilkes-Barre Past Chair</i>
Tana Senn <i>Seattle Ex-officio</i>
Arden E. Shenker <i>Portland, OR Past Chair</i>

1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
2000	None	None	None
1-10	None	None	None
1-10	None	None	None
1-10	None	None	None
11-25	None	None	None
1-10	None	None	None
11-25	None	None	None

JCPA BOARD OF DIRECTORS

Ruth Sherman <i>Minnesota and the Dakotas</i> Member	1-10	None	None	None
M Melvin Shralow <i>Philadelphia</i> Vice Chair	26-100	None	None	None
Alan I Silver <i>Minnesota and the Dakotas</i> Member	1-10	None	None	None
Steven G Silverman <i>Detroit</i> Ex-officio	11-25	None	None	None
Judy Singer <i>NCJW</i> National Agency Representative	1-10	None	None	None
Jane Sopher <i>Baltimore</i> Member	1-10	None	None	None
Barbara B Spack <i>Hadassah</i> National Agency Representative	1-10	None	None	None
Kathy Stein <i>Lexington, KY</i> Member	1-10	None	None	None
David J Steirman <i>San Francisco</i> Treasurer	26-100	None	None	None
Arthur Stern <i>Los Angeles</i> Ex-officio	11-25	None	None	None
Richard Stone <i>UOJCA</i> National Agency Representative	1-10	None	None	None
Stephen Stone <i>Springfield IL</i> Chair's Appointee	11-25	None	None	None
Kathleen Straus <i>Detroit</i> Member	1-10	None	None	None

JCPA BOARD OF DIRECTORS

Jay Teath <i>Chicago</i> <i>Voting Ex-Officio</i>	11-25	None	None	None
Glenn Tobias <i>ADL</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Barry E Ungar <i>Philadelphia</i> <i>Ex-officio</i>	11-25	None	None	None
Steven B Ungar <i>Portland, OR</i> <i>Member</i>	1-10	None	None	None
Terry Vann <i>Washington, D C</i> <i>Member</i>	1-10	None	None	None
Jerry Wagner <i>USCJ</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None
Andrea Weinstein <i>Dallas</i> <i>Chair's Appointee</i>	11-25	None	None	None
Maynard I Wishner <i>Chicago</i> <i>Past Chair</i>	1-10	None	None	None
Bennett Yanowitz <i>Cleveland</i> <i>Past Chair</i>	1-10	None	None	None
Robert Zimmerman <i>Cleveland</i> <i>Member</i>	1-10	None	None	None
Israel Zoberman <i>Tidewater</i> <i>Member</i>	1-10	None	None	None
Ann Zousmer <i>Detroit</i> <i>Member</i>	1-10	None	None	None
Robert M Zweiman <i>Jewish War Veterans</i> <i>National Agency</i> <i>Representative</i>	1-10	None	None	None

- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time — Must File Original and One Copy.

Type or print File by the extended due date for filing the return See instructions	JEWISH COUNCIL FOR PUBLIC AFFAIRS 443 PARK AVENUE SOUTH NEW YORK NY 10019	Employer identification number 13-1624104
	EIN 13-1624104 YEAR END 12/31/02 EXT1 8/15/03 FORMS 990 497 EXT2 11/15/03	For IRS use only

Check type of return to be filed (File a separate application for each return)

Form 990 Form 990-EZ Form 990-T (sec 401(a) or 408(a) trust) Form 1041-A Form 5227 Form 8870

Form 990-BL Form 990-PF Form 990-T (trust other than above) Form 4720 Form 6069

STOP. Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- 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 EINs of all members the extension is for

4 I request an additional 3-month extension of time until November 15, 20 03

5 For calendar year 2002, or other tax year beginning _____, 20____ and ending _____, 20____

6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period

7 State in detail why you need the extension Certain information necessary to file a complete and accurate return is not yet available. It is anticipated that all data will be available prior to the extended due date.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ _____

b If this application is for Form 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 and any amount paid previously with Form 8868 \$ _____

c **Balance Due** Subtract line 8b from line 8a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ _____

Signature and Verification

Under penalties of perjury I declare that I have examined this form including accompanying schedules and statements and to the best of my knowledge and belief it is true correct, and complete and that I am authorized to prepare this form

Signature *Frederick H. Rothman* Title CPA Date July 21, 2003

Notice to Applicant — To Be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other _____

Director _____ By _____ Date EXTENDED AUG 15 2003

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3 month extension returned to an address different than the one entered above

Type or print	Name Loeb & Troper --- Frederick H. Rothman
	Number and street (include suite, room, or apt no) Or a PO box number 655 Third Avenue
	City or town, province or state, and country (including postal or ZIP code) New York, New York 10017