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Return of Organization Exempt From Income Tax

2007

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

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 2007 calendar year, or tax year beginning November 29, 2007, and ending June 30, 2008

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Termination
 - Amended return
 - Application pending

C Name of organization
J Street - formerly Americans for Peace and Security for Israel

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
6432 Barnaby St NW

City or town, state or country, and ZIP + 4
Washington DC 20015

D Employer identification number
26 1507828

E Telephone number
(202) 667-7749

F Accounting method: Cash Accrual
 Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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? Yes No
(If "No," attach a list. See instructions.)
- H(d)** Is this a separate return filed by an organization covered by a group ruling? Yes No

G Website: ▶ www.jstreet.org

J Organization type (check only one) ▶ 501(c) (4) ◀ (insert no) 4947(a)(1) or 527

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

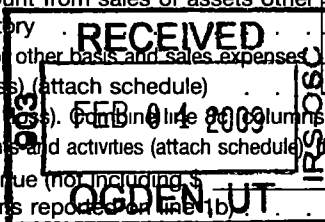
I Group Exemption Number ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **537,172**

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

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received:						
a	Contributions to donor advised funds	1a	0				
b	Direct public support (not included on line 1a)	1b	474,750				
c	Indirect public support (not included on line 1a)	1c	0				
d	Government contributions (grants) (not included on line 1a)	1d	0				
e	Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)	1e	474,750				
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	0				
3	Membership dues and assessments	3	0				
4	Interest on savings and temporary cash investments	4	0				
5	Dividends and interest from securities	5	0				
6a	Gross rents	6a	0				
b	Less: rental expenses	6b	0				
c	Net rental income or (loss). Subtract line 6b from line 6a	6c	0				
7	Other investment income (describe ▶)	7	0				
8a	Gross amount from sales of assets other than inventory	(A) Securities	0	(B) Other	8a	0	
b	Less: cost of other basis and sales expenses	8b	0				
c	Gain or (loss) (attach schedule)	8c	0				
d	Net gain or (loss). Combine line 8c and column (A) and (B)	8d	0				
9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>						
a	Gross revenue (not including contributions reported on line 1b)	9a	0				
b	Less: direct expenses other than fundraising expenses	9b	0				
c	Net income or (loss) from special events. Subtract line 9b from line 9a	9c	0				
10a	Gross sales of inventory, less returns and allowances	10a	0				
b	Less: cost of goods sold	10b	0				
c	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c	0				
11	Other revenue (from Part VII, line 103)	11	62,422				
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	537,172				
13	Program services (from line 44, column (B))	13	301,702				
14	Management and general (from line 44, column (C))	14	27,728				
15	Fundraising (from line 44, column (D))	15	87,721				
16	Payments to affiliates (attach schedule)	16	0				
17	Total expenses. Add lines 16 and 44, column (A)	17	417,151				
18	Excess or (deficit) for the year. Subtract line 17 from line 12	18	120,021				
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	0				
20	Other changes in net assets or fund balances (attach explanation)	20	0				
21	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	120,021				



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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. (See the instructions)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22a 0	0		
22b Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u>) If this amount includes foreign grants, check here <input type="checkbox"/>	22b 0	0		
23 Specific assistance to individuals (attach schedule)	23 0	0		
24 Benefits paid to or for members (attach schedule)	24 0	0		
25a Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a 45,000	29,250	11,250	4,500
b Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b 0	0	0	0
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c 0	0	0	0
26 Salaries and wages of employees not included on lines 25a, b, and c	26 45,410	39,069	5,741	600
27 Pension plan contributions not included on lines 25a, b, and c	27 0	0	0	0
28 Employee benefits not included on lines 25a - 27	28 1058	846	169	43
29 Payroll taxes	29 8,077	6,462	1,292	323
30 Professional fundraising fees	30 0	0	0	0
31 Accounting fees	31 2,359	0	2,359	0
32 Legal fees	32 5,364	0	5,364	0
33 Supplies	33 1,720	1,376	275	69
34 Telephone	34 528	422	85	21
35 Postage and shipping	35 0	0	0	0
36 Occupancy	36 2,850	2,280	456	114
37 Equipment rental and maintenance	37 0	0	0	0
38 Printing and publications	38 719	0	719	0
39 Travel	39 9,423	7,067	0	2,356
40 Conferences, conventions, and meetings	40 0	0	0	0
41 Interest	41 0	0	0	0
42 Depreciation, depletion, etc. (attach schedule)	42 0	0	0	0
43 Other expenses not covered above (itemize):				
a Outside Communications	43a 20,306	20,306	0	0
b Credit Card Fees	43b 1,152	0	0	1152
c Policy Consulting	43c 11,300	11,300	0	0
d Web/Internet Communications	43d 93,295	93,295	0	0
e Bank Fees	43e 18	0	18	0
f Development Consultants	43f 78,543	0	0	78,543
g Public Relations Consulting	43g 90,029	90,029		
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 417,151	301,702	27,728	87,721

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 IV Balance Sheets (See the instructions.)

				(A)		(B)
				Beginning of year		End of year
Assets	45 Cash—non-interest-bearing			0	45	120,021
	46 Savings and temporary cash investments			0	46	0
	47a Accounts receivable	47a	0			
	b Less: allowance for doubtful accounts	47b	0	0	47c	0
	48a Pledges receivable	48a	0			
	b Less: allowance for doubtful accounts	48b	0	0	48c	0
	49 Grants receivable			0	49	0
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			0	50a	0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			0	50b	0
	51a Other notes and loans receivable (attach schedule)	51a	0			
	b Less: allowance for doubtful accounts	51b	0	0	51c	0
	52 Inventories for sale or use			0	52	0
	53 Prepaid expenses and deferred charges			0	53	0
	54a Investments—publicly-traded securities	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54a	0
	b Investments—other securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54b	0
	55a Investments—land, buildings, and equipment: basis	55a	0			
	b Less: accumulated depreciation (attach schedule)	55b	0	0	55c	0
	56 Investments—other (attach schedule)			0	56	0
	57a Land, buildings, and equipment: basis	57a	0			
b Less: accumulated depreciation (attach schedule)	57b	0	0	57c	0	
58 Other assets, including program-related investments (describe ▶)			0	58	0	
59 Total assets (must equal line 74). Add lines 45 through 58			0	59	120,021	
Liabilities	60 Accounts payable and accrued expenses			0	60	0
	61 Grants payable			0	61	0
	62 Deferred revenue			0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule)			0	63	0
	64a Tax-exempt bond liabilities (attach schedule)			0	64a	0
	b Mortgages and other notes payable (attach schedule)			0	64b	0
	65 Other liabilities (describe ▶)			0	65	0
66 Total liabilities. Add lines 60 through 65			0	66	0	
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			0	67	120,021
	68 Temporarily restricted			0	68	0
	69 Permanently restricted			0	69	0
	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			N/A	70	N/A
	71 Paid-in or capital surplus, or land, building, and equipment fund			N/A	71	N/A
	72 Retained earnings, endowment, accumulated income, or other funds			N/A	72	N/A
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)			0	73	120,021	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73			0	74	120,021	

Part VI Other Information (continued)		Yes	No
82a	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?		✓
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.)		
	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	✓	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	✓	
85a	501(c)(4), (5), or (6). Were substantially all dues nondeductible by members?	✓	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? 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	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
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?	85h	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
b	Gross receipts, included on line 12, for public use of club facilities	86b	
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88a	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.	88a	✓
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI	88b	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶; section 4912 ▶; section 4955 ▶		
b	501(c)(3) and 501(c)(4) orgs. 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	89b	✓
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?	89e	✓
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?	89f	✓
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	89g	
90a	List the states with which a copy of this return is filed ▶ Washington DC		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions.)	90b	0
91a	The books are in care of ▶ Jeremy Ben-Ami Telephone no. ▶ (202) 667-7749 Located at ▶ 6432 Barnaby St NW Washington DC ZIP + 4 ▶ 20015		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	91b	✓

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No
 If "Yes," enter the name of the foreign country
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of **Form 1041**—Check here
 and enter the amount of tax-exempt interest received or accrued during the tax year 92

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:		0		0	0
a _____		0		0	0
b _____		0		0	0
c _____		0		0	0
d _____		0		0	0
e _____		0		0	0
f Medicare/Medicaid payments		0		0	0
g Fees and contracts from government agencies		0		0	0
94 Membership dues and assessments		0		0	0
95 Interest on savings and temporary cash investments		0		0	0
96 Dividends and interest from securities		0		0	0
97 Net rental income or (loss) from real estate:					
a debt-financed property		0		0	0
b not debt-financed property		0		0	0
98 Net rental income or (loss) from personal property		0		0	0
99 Other investment income		0		0	0
100 Gain or (loss) from sales of assets other than inventory		0		0	0
101 Net income or (loss) from special events		0		0	0
102 Gross profit or (loss) from sales of inventory		0		0	62,422
103 Other revenue: a _____		0		0	0
b _____		0		0	0
c _____		0		0	0
d _____		0		0	0
e _____		0		0	0
104 Subtotal (add columns (B), (D), and (E))		0		0	62,422
105 Total (add line 104, columns (B), (D), and (E))					0

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

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

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 (other than by providing funds for such purposes).
▼	
	Line 103 - Reimbursement from related organization

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
Note: If "Yes" to **(b)**, file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	N/A			
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No

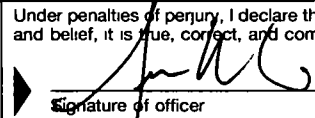
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	N/A			
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No

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

Please Sign Here

Signature of officer:  Date: 1/23/09

Jeremy Ben-Ami - Treasurer/Director/Ex. Director
Type or print name and title

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Preparer's SSN or PTIN (See Gen. Inst. X): _____

Phone no: () _____

J Street
EIN 26-1507828
Form 990 Attachment

Part I, Line 11 – Other Revenue

Line item includes reimbursements made to J Street from a separate organization for shared overhead expenses incurred during fiscal year 2007-2008. Details below:

Itemization

- Fundraising Consulting - \$17,569
- Accounting - \$225
- Web/Internet Consulting - \$5,993
- Database - \$1,225
- Directors Compensation - \$11,250
- Support Staff Compensation - \$18,852
- Payroll Fees - \$66
- Staff Reimbursements - \$2,321
- Payroll Taxes - \$2,756
- Workers Comp - \$28
- Rent - \$338
- List Rental - \$1,800

Part III – Statement of Program Service Accomplishments

- Organization Purpose - Promote meaningful American Leadership to end the Arab-Israeli and Palestinian-Israel conflicts peacefully and diplomatically through the use of coalition building, mobilizing public opinion online, engaging younger Jewish Americans and amplifying the public's voice.
- (a) Statement of Organizational Achievements
 - In fiscal year 2007-2008 J Street built an online list of fifty thousand supporters, appeared in major mainstream media outlets - including the New York Times, the Washington Post, Fox News, and NPR – and generated considerable debate and support in the progressive blogosphere. At fifty thousand and growing, J Street's supporter list is now the largest of its kind, the result of a well-thought out, strategic approach:
 - J Street conducted online issue campaigns collecting over 80,000 signatures in support of or against policy issues

- J Street has identified and developed partnerships with other like-minded organizations in the progressive world around certain campaigns; engaged the blogger community to get the word out; engaged more traditional media outlets such as the *New York Times* and the *Washington Post*, and made it as easy as possible for people to “tell-a-friend.” And while we are primarily an online operation, we have and continue to follow-up with everyone who emails us with a reasonable question or request, which has resulted in the creation of a cadre of activists and volunteers who are out there doing their own outreach and networking on our behalf.

Part V-A, Line 75c – Compensation from Related Organizations

A key employee of J Street did receive compensation from a related organization as defined by the IRS. Detailed information below:

- Name of Employee - Jeremy Ben-Ami
- Name and EIN of Related Organization – JStreetPAC # 26-1471822
- Description of Relationship – These two organizations are considered related under Relationship 4 (share a common paymaster) and Relationship 6 (share facilities or employees.)
- Salary from J Street - \$33,750
- Salary from JStreetPAC - \$11,250