

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

**2022**

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

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the <b>2022</b> calendar year, or tax year beginning		and ending	
<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization  MINNEAPOLIS JEWISH FEDERATION		<b>D</b> Employer identification number  41-0693866
	Doing business as		<b>E</b> Telephone number  952-593-2600
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	4330 SOUTH CEDAR LAKE ROAD		<b>G</b> Gross receipts \$ 44,085,313.
	City or town, state or province, country, and ZIP or foreign postal code MINNEAPOLIS, MN 55416		
<b>F</b> Name and address of principal officer: JAMES A. COHEN SAME AS C ABOVE		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		<b>H(b)</b> Are all subordinates included? Yes No	
<b>J</b> Website: WWW.JEWISHMINNEAPOLIS.ORG		If "No," attach a list. See instructions	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		<b>L</b> Year of formation: 1930	<b>M</b> State of legal domicile: MN
<b>H(c)</b> Group exemption number			

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	32
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	32
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a) .....	<b>5</b>	40
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	750
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	72,414.
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g) .....	16,052,826.	14,960,019.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	0.	0.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	5,913,176.	28,605,850.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	415,823.	487,856.
		22,381,825.	44,053,725.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	23,164,723.	14,139,086.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	3,360,529.	3,555,421.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	19,000.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) .....	2,081,996.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	1,415,889.	2,828,296.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	27,960,141.	20,522,803.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	-5,578,316.	23,530,922.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26) .....	195,630,681.	176,390,864.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	48,561,663.	46,033,022.
		147,069,018.	130,357,842.

**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.

<b>Sign Here</b>	Signature of officer		Date		
	MARTIN K LIPSHUTZ, CFO				
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	LAWRENCE H. MOHR, CPA	LAWRENCE H. MOHR, CPA	11/13/23	<input type="checkbox"/>	P00447603
	Firm's name	Firm's EIN		39-0859910	
	Firm's address	225 S 6TH ST #2300		MINNEAPOLIS, MN 55402	
		Phone no. 612.876.4500			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: MINNEAPOLIS JEWISH FEDERATION IS A NONPROFIT ORGANIZATION THAT PROMOTES A CULTURE OF PHILANTHROPY, LEVERAGES RESOURCES TO MEET LOCAL AND GLOBAL JEWISH NEEDS, AND FACILITATES COMMUNITY PLANNING TO ENSURE A THRIVING AND SECURE FUTURE.

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 [X] 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 [X] 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 \$ 16,403,248. including grants of \$ 14,139,086. ) (Revenue \$ 0. ) MINNEAPOLIS JEWISH FEDERATION IS A FEDERATED FUNDRAISER SUPPORTING PROGRAMS THAT BENEFIT APPROXIMATELY 33,000 JEWS IN THE GREATER MINNEAPOLIS AREA AND IN NATIONAL AND INTERNATIONAL COMMUNITIES. THE FEDERATION RAISES FUNDS THROUGH ANNUAL AND DIRECTED CAMPAIGNS TO PROVIDE MONEY FOR BENEFICIARY AGENCIES TO BUILD NEW AND UPGRADE EXISTING PROGRAMMING AND INFRASTRUCTURES IN THE GREATER MINNEAPOLIS JEWISH COMMUNITY. ADDITIONALLY, GRANTS ARE MADE TO VARIOUS CHARITIES THROUGHOUT THE UNITED STATES AND THE WORLD THROUGH ADVISED FUND RECOMMENDATIONS AND GRANTS TO BENEFICIARY ORGANIZATIONS THAT ARE PART OF THE JEWISH COMMUNITY FOUNDATION, THE PLANNED GIVING AND ENDOWMENT DEPARTMENT OF MINNEAPOLIS JEWISH FEDERATION. FOR MORE INFORMATION ON THE IMPACT MINNEAPOLIS JEWISH FEDERATION HAS HAD ON THE COMMUNITY,

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 16,403,248.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Yes, No. Rows 22-38 detailing various organizational requirements and reporting obligations.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (32); 1b Enter the number of voting members included on line 1a, above, who are independent (32); 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? (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? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (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? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (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 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b 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? (X); 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 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); 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); 16b 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? (X).

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN, CA
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. [X] Own website [ ] Another's website [X] 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
MARTIN LIPSHUTZ - 952-417-2317
4330 SOUTH CEDAR LAKE ROAD, MINNEAPOLIS, MN 55416

**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) JAMES A. COHEN CHIEF EXECUTIVE OFFICER	40.00 1.50			X				347,891.	0.	33,167.
(2) MARTIN K. LIPSHUTZ CHIEF FINANCIAL OFFICER	40.00 3.00			X				223,329.	0.	28,118.
(3) STEVEN BAKER CHIEF PHILANTHROPY OFFICER	40.00			X				152,013.	0.	8,207.
(4) ALENE SUSSMAN FOUNDATION DIRECTOR	40.00					X		155,440.	0.	3,088.
(5) BRAD BIRNBERG PRESIDENT	20.00 0.50	X		X				0.	0.	0.
(6) TODD LEONARD IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(7) JENNIFER LEWIN SECRETARY	1.00	X		X				0.	0.	0.
(8) DAVID SEGAL TREASURER/FINANCE & AUDIT COMMITTEES	1.00 0.50	X		X				0.	0.	0.
(9) SANDY DONALDSON ASSISTANT TREASURER	1.00	X		X				0.	0.	0.
(10) SUSAN YOST CHAIR, COMMUNITY CAMPAIGN COMMITTEE	1.00	X						0.	0.	0.
(11) ROBERT YOST CHAIR, COMMUNITY CAMPAIGN COMMITTEE	1.00	X						0.	0.	0.
(12) GABRIELLE PARISH CHAIR, COMMUNITY IMPACT STEERING COM	1.00	X						0.	0.	0.
(13) KRIS MACDONALD CHAIR, DEVELOPMENT STEERING COMMITTE	1.00	X						0.	0.	0.
(14) GREG ARENSON CHAIR, GOVERNANCE COMMITTEE	1.00	X						0.	0.	0.
(15) MARK APPELBAUM CHAIR, THE JEWISH COMMUNITY BUILDING	1.00	X						0.	0.	0.
(16) KEN RASKIN CHAIR, MINNESOTA JEWISH COMMUNITY FO	1.00	X						0.	0.	0.
(17) JACY GRAIS VICE PRESIDENT, OVERSEAS AFFAIRS	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) ARIELLE KAUFMAN CHAIR, MARKETING	1.00	X					0.	0.	0.	
(19) BRITTANY WILLIS CHAIR, YOUNG ADULT	1.00	X					0.	0.	0.	
(20) STEVE LEVENTHAL MEMBER-AT-LARGE	5.00	X					0.	0.	0.	
(21) DEBORAH ALTSHULER MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
(22) DINA BLUMENFIELD MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
(23) LINDA FITERMAN MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
(24) RAFI FORBUSH MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
(25) BRAD FRANK MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
(26) VALERIE KREPS MEMBER-AT-LARGE	1.00	X					0.	0.	0.	
<b>1b Subtotal</b>							878,673.	0.	72,580.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							878,673.	0.	72,580.	

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 4

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
PRIME GENERAL CONTRACTORS 1710 ALEXANDER ROAD , EAGAN, MN 55121	NEW OFFICE RENOVATIONS	481,697.

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

SEE PART VII, SECTION A CONTINUATION SHEETS



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) RON MANDELBAUM MEMBER-AT-LARGE	1.00	X						0.	0.	0.
(28) STEPHEN MONTO MEMBER-AT-LARGE	1.00	X						0.	0.	0.
(29) DEBBIE STILLMAN MEMBER-AT-LARGE	1.00	X						0.	0.	0.
(30) LAUREN ZABEZHINSKY MEMBER-AT-LARGE	1.00	X						0.	0.	0.
(31) HOWARD ZACK MEMBER-AT-LARGE	1.00	X						0.	0.	0.
(32) MARNI TSELOS MEMBER-AT-LARGE (ST. PAUL)	1.00	X						0.	0.	0.
(33) ROBYN SCHEIN PARTNER AGENCY PRESIDENT REPRESENTAT	1.00	X						0.	0.	0.
(34) JODI MOREMI PARTNER AGENCY EXECUTIVE REPRESENTAT	1.00	X						0.	0.	0.
(35) RITA KELNER PRESIDENT, WOMEN'S PHILANTHROPY	1.00	X						0.	0.	0.
(36) BARBARA HARRIS CO-CHAIR WOMEN'S PHILANTHROPY	1.00	X						0.	0.	0.
(37) RABBI DAVID LOCKETZ RABBINIC REPRESENTATIVE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns .....	<b>1a</b> 28.				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b>				
	<b>d</b>	Related organizations .....	<b>1d</b> 193,500.				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 14,766,491.				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b> \$ 3,385,548.				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		14,960,019.			
Program Service Revenue	<b>2 a</b>	_____	<b>Business Code</b>				
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	_____					
	<b>e</b>	_____					
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....					
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		2,544,803.	72,414.	2,472,389.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real	(ii) Personal		
	<b>b</b>	Less: rental expenses ...	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities	(ii) Other		
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>	0.	31,588.		
	<b>c</b>	Gain or (loss) .....	<b>7c</b>	26,092,635.	-31,588.		
	<b>d</b>	Net gain or (loss) .....		26,061,047.		26,061,047.	
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>					
<b>b</b>	Less: direct expenses .....	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events .....						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
<b>b</b>	Less: direct expenses .....	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	DAF ADMINISTRATIVE FEE	900099	238,787.		238,787.	
	<b>b</b>	EVENT SPONSORSHIP	900099	114,838.		114,838.	
	<b>c</b>	REGISTRATION FEES	900099	64,213.		64,213.	
	<b>d</b>	All other revenue .....	900099	70,018.		70,018.	
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		487,856.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		44,053,725.	0.	72,414.	29,021,292.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	10,799,399.	10,799,399.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	272,061.	272,061.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	3,067,626.	3,067,626.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	792,724.	256,695.	194,717.	341,312.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	2,353,662.	762,149.	578,131.	1,013,382.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	51,875.	16,798.	12,742.	22,335.
<b>9</b> Other employee benefits .....	148,111.	47,960.	36,381.	63,770.
<b>10</b> Payroll taxes .....	209,049.	67,693.	51,349.	90,007.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	23,843.	8,113.	15,730.	
<b>c</b> Accounting .....	38,703.	31,032.	7,671.	
<b>d</b> Lobbying .....	102,013.	102,013.		
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	306,448.	79,203.	85,044.	142,201.
<b>12</b> Advertising and promotion .....	92,201.	29,114.	20,158.	42,929.
<b>13</b> Office expenses .....	138,530.	8,735.	30,684.	99,111.
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	197,428.		197,428.	
<b>17</b> Travel .....	447,679.	372,595.	7,463.	67,621.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	331,380.	187,551.	37,021.	106,808.
<b>20</b> Interest .....	7,415.		7,415.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	23,659.		23,659.	
<b>23</b> Insurance .....	51,881.	7,926.	16,545.	27,410.
<b>24</b> 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.)				
<b>a</b> PROVISION FOR BAD DEBTS	596,737.		596,737.	
<b>b</b> PROGRAM EXPENSES	318,048.	271,713.	-7.	46,342.
<b>c</b> EQUIPMENT & REPAIRS	152,331.	14,872.	118,691.	18,768.
<b>d</b> _____				
<b>e</b> All other expenses _____				
<b>25</b> Total functional expenses. Add lines 1 through 24e	20,522,803.	16,403,248.	2,037,559.	2,081,996.
<b>26</b> 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 Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	10,706,851.	<b>1</b>	10,578,710.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	6,019,744.	<b>3</b>	4,914,504.
	<b>4</b> Accounts receivable, net .....	273,828.	<b>4</b>	485,670.
	<b>5</b> 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 .....	86,224.	<b>5</b>	176,027.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	237,966.	<b>9</b>	165,833.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 787,241.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 234,503.		
	<b>11</b> Investments - publicly traded securities .....	129,851,913.	<b>11</b>	119,311,595.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	33,509,493.	<b>12</b>	26,129,496.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	87,086.	<b>13</b>	41,389.
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	14,787,718.	<b>15</b>	14,034,902.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	195,630,681.	<b>16</b>	176,390,864.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	400,595.	<b>17</b>	576,220.
	<b>18</b> Grants payable .....	8,431,223.	<b>18</b>	8,151,870.
	<b>19</b> Deferred revenue .....	185,968.	<b>19</b>	55,723.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....	35,798,224.	<b>21</b>	34,216,036.
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	932,300.	<b>24</b>	0.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	2,813,353.	<b>25</b>	3,033,173.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	48,561,663.	<b>26</b>	46,033,022.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	126,419,168.	<b>27</b>	111,067,842.
	<b>28</b> Net assets with donor restrictions .....	20,649,850.	<b>28</b>	19,290,000.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	147,069,018.	<b>32</b>	130,357,842.
<b>33</b> Total liabilities and net assets/fund balances .....	195,630,681.	<b>33</b>	176,390,864.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	44,053,725.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	20,522,803.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	23,530,922.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	147,069,018.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-40,149,022.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	-93,076.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	130,357,842.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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.			
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>b</b>	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
<b>c</b>	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
<b>3a</b>	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>b</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 (2022)

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public Inspection**

Name of the organization <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number <b>41-0693866</b>
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**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		
<b>Total</b>						

**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	3,872,763.	18,136,413.	27,784,392.	16,052,826.	14,960,019.	80,806,413.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	3,872,763.	18,136,413.	27,784,392.	16,052,826.	14,960,019.	80,806,413.
<b>5</b> 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) .....						21,164,106.
<b>6 Public support.</b> Subtract line 5 from line 4.						59,642,307.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
<b>7</b> Amounts from line 4 .....	3,872,763.	18,136,413.	27,784,392.	16,052,826.	14,960,019.	80,806,413.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	1,003,213.	2,733,898.	2,082,301.	2,021,451.	2,544,803.	10,385,666.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	138,405.	13,994,064.	283,396.	355,243.	373,018.	15,144,126.
<b>11 Total support.</b> Add lines 7 through 10						106,336,205.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	56.09	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	<b>15</b>	62.10	%
<b>16a 33 1/3% support test - 2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> 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>b 10% -facts-and-circumstances test - 2021.</b> 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 <b>stop here.</b> 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>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

Part 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

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c 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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. 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 - 2021. 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2022 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2022</b>	<b>(iii) Distributable Amount for 2022</b>
<b>1</b> Distributable amount for 2022 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2022			
<b>a</b> From 2017			
<b>b</b> From 2018			
<b>c</b> From 2019			
<b>d</b> From 2020			
<b>e</b> From 2021			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2022 distributable amount			
<b>i</b> Carryover from 2017 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2022 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2022 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2018			
<b>b</b> Excess from 2019			
<b>c</b> Excess from 2020			
<b>d</b> Excess from 2021			
<b>e</b> Excess from 2022			

Schedule A (Form 990) 2022

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

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

MISCELLANEOUS INCOME FROM VARIOUS SOURCES

2018 AMOUNT: \$ 138,405.

2019 AMOUNT: \$ 13,994,064.

2020 AMOUNT: \$ 283,396.

2021 AMOUNT: \$ 355,243.

2022 AMOUNT: \$ 373,018.

**Schedule B  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization

MINNEAPOLIS JEWISH FEDERATION

Employer identification number

41-0693866

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).

Name of organization  <b>MINNEAPOLIS JEWISH FEDERATION</b>	<b>Employer identification number</b>  41-0693866
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 2,697,588.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 1,312,100.	Person <input checked="" type="checkbox"/> Payroll Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 1,001,590.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 323,727.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 310,407.	Person <input checked="" type="checkbox"/> Payroll Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 321,130.	Person <input checked="" type="checkbox"/> Payroll Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>MINNEAPOLIS JEWISH FEDERATION</b>	<b>Employer identification number</b>  41-0693866
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>750,000.</u>	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)



Name of organization  MINNEAPOLIS JEWISH FEDERATION	Employer identification number  41-0693866
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	15000 SHARES OF HOULIHAN LOKEY _____ _____ _____	\$ 1,312,100.	05/16/22
5	AMERICAN FUNDS SMALL CAP WORLD FUND CLASS A & ENERGY SELECT SECTOR _____ _____ _____	\$ 310,407.	_____
6	3400 SHARES OF ARCHER DANIELS MIDLAND _____ _____ _____	\$ 321,130.	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization  <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number  41-0693866
--	--

**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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2022**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527  
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

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

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

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

Name of organization <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number <b>41-0693866</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

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

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....  Yes  No
- 4a Was a correction made? .....  Yes  No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year? .....  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2022

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

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b>	Other exempt purpose expenditures .....														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....														

Yes  No

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?	X		102,013.
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
<b>i</b> Other activities?		X	
<b>j</b> Total. Add lines 1c through 1i			102,013.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

<b>1</b> Dues, assessments and similar amounts from members	1
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
<b>a</b> Current year	2a
<b>b</b> Carryover from last year	2b
<b>c</b> Total	2c
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4
<b>5</b> Taxable amount of lobbying and political expenditures. See instructions	5

**Part IV Supplemental Information**

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE FEDERATION PAID \$102,013 TO THE JEWISH COMMUNITY RELATIONS COUNCIL

FOR A GOVERNMENT RELATIONS POSITION FOR LOBBYING ON BEHALF OF THE

ENTIRE TWIN CITIES JEWISH COMMUNITY.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization MINNEAPOLIS JEWISH FEDERATION Employer identification number 41-0693866

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple questions (1-9) regarding conservation easements, including checkboxes for various purposes, a table for held easements at the end of the tax year, and yes/no questions about monitoring and reporting.

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.

Form with questions (1a, 1b, 2) regarding collections of art and historical treasures, including checkboxes and dollar amount fields for revenue and assets.

**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 on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,176,160.	6,443,944.	6,056,668.	5,667,691.	6,222,536.
b Contributions	6,375.	6,298.	6,557.	5,080.	18.
c Net investment earnings, gains, and losses	-724,355.	1,062,472.	595,126.	946,815.	-530,535.
d Grants or scholarships	292,779.	269,305.	156,355.	503,852.	4,331.
e Other expenditures for facilities and programs					
f Administrative expenses	63,975.	67,249.	58,052.	59,066.	19,997.
g End of year balance	6,101,426.	7,176,160.	6,443,944.	6,056,668.	5,667,691.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
  - b Permanent endowment 72.0000 %
  - c Term endowment 28.0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes | No |
|--|-----|----|
| (i) Unrelated organizations  |     | X  |
| (ii) Related organizations   |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input checked="" type="checkbox"/> | 3b  |    |
- 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		37,233.	37,233.	0.
d Equipment		105,498.	90,887.	14,611.
e Other		644,510.	106,383.	538,127.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				552,738.

**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) PRIVATE EQUITY AND HEDGE FUNDS	25,644,804.	END-OF-YEAR MARKET VALUE
(B) REAL ESTATE FUNDS	481,166.	END-OF-YEAR MARKET VALUE
(C) INTEREST IN CHARITABLE TRUSTS HELD BY		
(D) OTHERS	3,526.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	26,129,496.	

**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)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST IN PERPETUAL TRUST	9,375,000.
(2) INVESTMENTS HELD IN CHARITABLE GIFT ANNUITIES	3,664,756.
(3) POOLED INCOME FUNDS	81,197.
(4) RECEIVABLE FROM TERMED CHARITABLE TRUST	249,872.
(5) LIFE INSURANCE	505,335.
(6) ADMINISTRATION FEE RECIEVABLE	158,742.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	14,034,902.

**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) OBLIGATIONS UNDER SPLIT-INTEREST AGREEMENTS	2,403,116.
(3) ACCRUED PAYROLL LIABILITIES	260,861.
(4) DEPOSITS	15,752.
(5) DUE TO JEWISH COMMUNITY BUILDING	352,473.
(6) OTHER LIABILITIES	971.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,033,173.

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 ...



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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and a shaded area for calculations.

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:

THE FEDERATION HOLDS FUNDS FOR WHICH DONORS HAVE SPECIFIED THE ULTIMATE BENEFICIARY, BUT FOR WHICH DISTRIBUTIONS HAVE NOT YET BEEN MADE FROM. THE ORGANIZATION FOLLOWS ACCOUNTING GUIDANCE REGARDING TRANSFER OF ASSETS TO A NONPROFIT THAT RAISES OR HOLDS CONTRIBUTIONS FOR OTHERS. AGENCY TRANSACTIONS ARE NOT REPORTED AS CONTRIBUTION REVENUES OR GRANT DISTRIBUTIONS IN THE CONSOLIDATED STATEMENTS OF ACTIVITIES UNLESS THE ORGANIZATION HAS VARIANCE POWER WITH RESPECT TO THE DETERMINATION OF THE BENEFICIARY. VARIANCE POWER IS THE UNILATERAL ABILITY TO REDIRECT THE USE OF THE TRANSFERRED ASSETS TO ANOTHER BENEFICIARY.

PART V, LINE 4:

**Part XIII** Supplemental Information (continued)

ENDOWMENT FUNDS ARE USED TO SUPPORT JEWISH LIFE IN GREATER MINNEAPOLIS  
AREA AND OVERSEAS.

PART X, LINE 2:

THE ORGANIZATION HAS ADOPTED A POLICY THAT CLARIFIES THE ACCOUNTING FOR  
UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ORGANIZATION'S FINANCIAL  
STATEMENTS. THE POLICY DESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT  
PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF TAX  
POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT  
CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE  
ORGANIZATION FOR UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2022 AND 2021  
RESPECTIVELY. THE ORGANIZATION'S TAX RETURNS ARE SUBJECT TO REVIEW AND  
EXAMINATION BY FEDERAL, STATE, AND LOCAL AUTHORITIES.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number <b>41-0693866</b>
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**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	INVESTMENTS		14,140,009.
MIDDLE EAST AND NORTH AFRICA	0	0	INVESTMENTS		938,525.
SEE PART V FOR EXPLANATION ON PASSTHROUGH GRANTS OUTSIDE THE US	0	0	GRANTS (INDIRECT)		3,047,626.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS (DIRECT)		20,000.
<b>3 a</b> Subtotal .....	0	0			18,146,160.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	0	0			18,146,160.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		SEE PART V	SEE PART V FOR MORE INFORMATION ON PASSTHROUGH GRANTS OUTSIDE THE US	3,047,626.	WIRE/CHECK	0.	N/A	
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000.	WIRE/CHECK	0.	N/A	

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

3 Enter total number of other organizations or entities ..... **0**

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

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

**Part IV Foreign Forms**

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

Schedule F (Form 990) 2022

**Part V Supplemental Information**

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

## PART I, LINE 2:

THE FEDERATION PRIMARILY USES JEWISH FEDERATIONS OF NORTH AMERICA (JFNA)

TO PERFORM GRANT MAKING TO ORGANIZATIONS OUTSIDE THE UNITED STATES. JFNA

IS THE OVERSEAS GRANT MAKING ORGANIZATION FOR 155 JEWISH FEDERATIONS IN

THE UNITED STATES. JFNA PERFORMS ALL DUE DILIGENCE WITH RESPECT TO

EVALUATING THE RECIPIENT ORGANIZATIONS TO ENSURE THEY MEET THE

ELIGIBILITY CRITERIA REQUIRED TO MEET THE EQUIVALENCY OF 501(C)(3) STATUS

IN THE UNITED STATES. THE FEDERATION SPECIFIES CERTAIN PORTIONS FOR

RECIPIENT ORGANIZATIONS IN ISRAEL AND THE FORMER SOVIET UNION; ALTHOUGH

SPECIFIC DOLLAR AMOUNTS PER REGION CANNOT BE DETERMINED. THE GRANT

AMOUNTS REPORTED IN THE FEDERATION'S FORM 990 WILL ALSO BE REPORTED ON

JFNA'S FORM 990 SCHEDULE F.

## PART I, LINE 3:

ACCRUAL METHOD IS USED TO ACCOUNT FOR EXPENDITURES.

## SCHEDULE F, PART IV, LINE 3:

THE ORGANIZATION HAS INVESTED IN FOREIGN CORPORATIONS AND MUTUAL FUNDS.

HOWEVER, THE FILING REQUIREMENTS OF FORM 5471 HAVE NOT BEEN MET.

## SCHEDULE F, PART IV, LINE 4:

THE ORGANIZATION HAS INVESTED IN PARTNERSHIPS THAT HOLD DIRECT OR

INDIRECT INTERESTS IN PASSIVE FOREIGN INVESTMENT COMPANIES. THE

INVESTMENT PARTNERSHIPS HAVE PROPERLY FILED FORM 8621, OR THE

UNDERLYING INVESTMENTS DID NOT GENERATE ANY UNRELATED BUSINESS INCOME.

UNDER THESE FACTS, IT IS NOT NECESSARY FOR THE ORGANIZATION TO FILE AN

ADDITIONAL 8621.

**Part V Supplemental Information**

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

SCHEDULE F, PART IV, LINE 5:

THE ORGANIZATION HAS INVESTED IN PARTNERSHIPS THAT HOLD DIRECT OR  
INDIRECT INTERESTS IN FOREIGN PARTNERSHIPS. HOWEVER, THE FILING  
REQUIREMENTS OF FORM 8865 HAVE NOT BEEN MET.



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization **MINNEAPOLIS JEWISH FEDERATION** Employer identification number **41-0693866**

**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.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
ADATH JESHURUN CONGREGATION 10500 HILLSIDE LANE WEST MINNETONKA, MN 55305	41-0693940	501(C)(3)	14,666.	0.			GENERAL OPERATING SUPPORT
AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE, INC. - PO BOX 4124 - NEW YORK, NY 10163	13-1656634	501(C)(3)	102,986.	0.			GENERAL OPERATING SUPPORT, UKRAINE CRISIS SUPPORT
ANTI-DEFAMATION LEAGUE 605 THIRD AVENUE NEW YORK, NY 10158	13-1818723	501(C)(3)	6,650.	0.			GENERAL OPERATING SUPPORT
BAIS YAAKOV HIGH SCHOOL 4509 MINNETONKA BLVD ST LOUIS PARK, MN 55416	41-1797413	501(C)(3)	36,598.	0.			GENERAL OPERATING SUPPORT
BAIS YISROEL CONGREGATION 4221 SUNSET BLVD ST LOUIS PARK, MN 55416	41-1664904	501(C)(3)	13,266.	0.			GENERAL OPERATING SUPPORT
BET SHALOM CONGREGATION 13613 ORCHARD ROAD MINNETONKA, MN 55305	41-1409208	501(C)(3)	134,002.	0.			GENERAL OPERATING SUPPORT

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **39.**

**3** Enter total number of other organizations listed in the line 1 table ..... **0.**

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

Schedule I (Form 990) 2022

**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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BETH EL SYNAGOGUE 5225 BARRY STREET W ST LOUIS PARK, MN 55416	41-0711587	501(C)(3)	28,363.	0.			GENERAL OPERATING SUPPORT
CHABAD UNIVERSITY OF MINNESOTA 1121 UNIVERSITY AVENUE SE MINNEAPOLIS, MN 55414	27-2057339	501(C)(3)	8,673.	0.			GENERAL OPERATING SUPPORT
CONSTELLATION FUND 323 N WASHINGTON AVE, 2ND FL MINNEAPOLIS, MN 55401	82-4027046	501(C)(3)	100,000.	0.			GENERAL OPERATING SUPPORT
DARCHEI NOAM CONGREGATION MN 2950 JOPPA AVE S ST LOUIS PARK, MN 55416	20-3022860	501(C)(3)	9,620.	0.			GENERAL OPERATING SUPPORT
FOOD GROUP 8501 54TH AVENUE NORTH NEW HOPE, MN 55428	41-1246540	501(C)(3)	75,000.	0.			GENERAL OPERATING SUPPORT
GREATER TWIN CITIES UNITED WAY PO BOX 2949 MINNEAPOLIS, MN 55402-0949	41-1973442	501(C)(3)	154,575.	0.			GENERAL OPERATING SUPPORT
HADASSAH 40 WALL STREET NEW YORK, NY 10005	13-1656651	501(C)(3)	6,122.	0.			GENERAL OPERATING SUPPORT
HEILICHER MINNEAPOLIS JEWISH DAY SCHOOL - 4330 SOUTH CEDAR LAKE ROAD - ST LOUIS PARK, MN 55416	41-1522634	501(C)(3)	272,373.	0.			GENERAL OPERATING SUPPORT
HERZL CAMP 4330 S. CEDAR LAKE ROAD ST. LOUIS PARK, MN 55416	41-6009136	501(C)(3)	12,717.	0.			GENERAL OPERATING 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HIAS INC 1300 SPRING STREET, SUITE 500 SILVER SPRING, MD 20910	13-5633307	501(C)(3)	7,118.	0.			GENERAL OPERATING & UKRAINE CRISIS SUPPORT
JEWISH AGENCY FOR ISRAEL NORTH AMERICA - 633 THIRD AVENUE, 21ST FLOOR - NEW YORK, NY 10017	23-0053483	501(C)(3)	109,631.	0.			GENERAL OPERATING & UKRAINE CRISIS SUPPORT
JEWISH COMMUNITY RELATIONS COUNCIL MN & DAKOTAS - 12 NORTH 12TH STREET, SUITE 480 - MINNEAPOLIS, MN 55403	41-0826434	501(C)(3)	529,450.	0.			GENERAL OPERATING SUPPORT, AND SECURITY
JEWISH FAMILY & CHILDREN'S SERVICE 5905 GOLDEN VALLEY RD GOLDEN VALLEY, MN 55422	41-0693860	501(C)(3)	1,000,308.	0.			GENERAL OPERATING SUPPORT, AND TRANSPORTATION
JEWISH FEDERATION OF GREATER NAPLES - 2500 VANDERBILT EACH ROAD #2201 - NAPLES, FL 34109	59-2151725	501(C)(3)	7,460.	0.			GENERAL OPERATING SUPPORT
JEWISH FEDERATIONS OF NORTH AMERICA - WALL STREET STATION PO BOX 157 - NEW YORK, NY 10268	13-1624240	501(C)(3)	219,866.	0.			GENERAL OPERATING & UKRAINE CRISIS SUPPORT
JEWISH HOUSING AND PROGRAMMING (J-HAP) - 9280 GOLDEN VALLEY RD STE 140 - GOLDEN VALLEY, MN 55427	27-2033464	501(C)(3)	84,350.	0.			GENERAL OPERATING SUPPORT
KENESSETH ISRAEL SYNAGOGUE 4330 W 28TH STREET ST LOUIS PARK, MN 55416	41-0780896	501(C)(3)	45,604.	0.			GENERAL OPERATING SUPPORT
MAZON, INC. A JEWISH RESPONSE TO HUNGER - PO BOX 96119 - WASHINGTON, DC 20090	22-2624532	501(C)(3)	6,480.	0.			GENERAL OPERATING 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MINNEAPOLIS CHABAD LUBAVITCH 2845 HEDBERG DRIVE MINNETONKA, MN 55305	41-1873584	501(C)(3)	11,124.	0.			GENERAL OPERATING SUPPORT
MINNESOTA HILLEL 1521 UNIVERSITY AVENUE SE MINNEAPOLIS, MN 55414	41-6038613	501(C)(3)	222,817.	0.			GENERAL OPERATING SUPPORT, FELLOWSHIPS, CAPITAL CAMPAIGN, COVID-19 RESPONSE
MINNESOTA JCC 1375 SAINT PAUL AVE ST PAUL, MN 55116-2828	41-0833543	501(C)(3)	507,947.	0.			GENERAL OPERATING SUPPORT
NATIONAL COUNCIL OF JEWISH WOMEN MN - 5905 GOLDEN VALLEY RD, STE 1 - GOLDEN VALLEY, MN 55422	41-0675915	501(C)(3)	8,580.	0.			GENERAL OPERATING SUPPORT
PLANNED PARENTHOOD NORTH CENTRAL STATES - 671 VANDALIA STREET, #323 - ST. PAUL, MN 55114	41-0948382	501(C)(3)	6,300.	0.			GENERAL OPERATING SUPPORT
SECOND HARVEST HEARTLAND 7101 WINNETKA AVE N BROOKLYN PARK, MN 55428	23-7417654	501(C)(3)	9,850.	0.			GENERAL OPERATING SUPPORT
SECURE COMMUNITY NETWORK 350 W HUBBARD ST, SUITE 470 CHICAGO, IL 60654	20-1437733	501(C)(3)	180,000.	0.			GENERAL OPERATING SUPPORT
SHA'ARIM 2851 HEDBERG DR MINNETONKA, MN 55305	41-1917521	501(C)(3)	99,277.	0.			GENERAL OPERATING SUPPORT
SHIR TIKVAH CONGREGATION 1360 W MINNEHAHA PKWY MINNEAPOLIS, MN 55419-1199	41-1632627	501(C)(3)	87,302.	0.			GENERAL OPERATING 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 noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SHOLOM FOUNDATION 3610 PHILLIPS PKWY ST LOUIS PARK, MN 55426-3765	36-3411361	501(C)(3)	18,237.	0.			GENERAL OPERATING SUPPORT
SIX POINTS THEATER PO BOX 16155 ST PAUL, MN 55116	41-1789509	501(C)(3)	8,750.	0.			GENERAL OPERATING SUPPORT
TALMUD TORAH OF MINNEAPOLIS 4330 SOUTH CEDAR LAKE ROAD ST LOUIS PARK, MN 55416	41-0714419	501(C)(3)	215,783.	0.			GENERAL OPERATING SUPPORT
TEMPLE ADATH OR INC 4581 WESTON ROAD, SUITE 160 WESTON, FL 33331	59-2740747	501(C)(3)	7,900.	0.			GENERAL OPERATING SUPPORT
TEMPLE ISRAEL 2323 FREMONT AVENUE S MINNEAPOLIS, MN 55405	41-1769841	501(C)(3)	184,780.	0.			GENERAL OPERATING SUPPORT
TORAH ACADEMY OF MINNEAPOLIS 2800 JOPPA AVE SOUTH ST LOUIS PARK, MN 55416	41-6007486	501(C)(3)	262,775.	0.			GENERAL OPERATING SUPPORT

Schedule I (Form 990)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMP SCHOLARSHIPS	469	223,302.	0.	N/A	N/A
PROGRAM GRANTS	17	48,759.	0.	N/A	N/A

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

PART I, LINE 2:

AT THE TIME A GRANT IS MADE, THE FEDERATION DESIGNATES THE INTENDED USE OF  
THE FUNDS. THE FEDERATION CONDUCTS NO FURTHER MONITORING OF THE FUNDS.

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

MINNEAPOLIS JEWISH FEDERATION

Employer identification number

41-0693866

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- 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.

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JAMES A. COHEN CHIEF EXECUTIVE OFFICER	(i)	291,244.	55,444.	1,203.	6,019.	27,148.	381,058.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MARTIN K. LIPSHUTZ CHIEF FINANCIAL OFFICER	(i)	179,807.	42,417.	1,105.	3,765.	24,353.	251,447.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) STEVEN BAKER CHIEF PHILANTHROPY OFFICER	(i)	151,098.	0.	915.	2,780.	5,427.	160,220.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ALENE SUSSMAN FOUNDATION DIRECTOR	(i)	154,397.	0.	1,043.	3,088.	0.	158,528.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**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.

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**SCHEDULE L**  
**(Form 990)**

**Transactions With Interested Persons**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

**2022**

Attach to Form 990 or Form 990-EZ.

Open To Public Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number <b>41-0693866</b>
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**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... \$ \_\_\_\_\_
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... \$ \_\_\_\_\_

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
JAMES COHEN	CEO	SEE STMT		X	122,825.	48,000.		X	X		X	
JAMES COHEN	CEO	SEE STMT		X	3,000.	3,027.		X	X		X	
JAMES COHEN	CEO	SEE STMT		X	125,000.	125,000.		X	X		X	
<b>Total</b> .....						\$	176,027.					

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of transaction, (d) Description of transaction, (e) Sharing of organization's revenues? (Yes/No)

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART II:

ON APRIL 1, 2022, THE ORGANIZATION ENTERED INTO A NEW EMPLOYMENT AGREEMENT WITH THE ORGANIZATION'S CHIEF EXECUTIVE OFFICER (CEO). AS PART OF THE CONSIDERATION OF EMPLOYMENT, THE PERSONAL RESIDENCE LOAN IN THE ORIGINAL AMOUNT OF \$120,000 AND MORTGAGE GUARANTEE OF \$424,000 PROVIDED IN THE PRIOR EMPLOYMENT AGREEMENT REMAINED IN FULL FORCE AND EFFECT. THE LOAN HAS AN INTEREST RATE OF 4.0%, MATURES ON MARCH 26, 2024, AND HAS ANNUAL PRINCIPAL AND INTEREST REPAYMENTS. THE LOAN BALANCE WAS \$48,000 AND \$72,000 AT DECEMBER 31, 2022 AND 2021, RESPECTIVELY. AS ADDITIONAL CONSIDERATION OF EMPLOYMENT, THE ORGANIZATION PROVIDED A PERSONAL LOAN FACILITY NOT TO EXCEED \$200,000. THIS LOAN FACILITY HAS AN INTEREST RATE OF 2.0%, MATURES ON MARCH 31, 2027, AND HAS ANNUAL PRINCIPAL AND INTEREST REPAYMENTS. THE LOAN FACILITY BALANCE WAS \$125,000 AT DECEMBER 31, 2022.

SCHEDULE L, PART II:

MULTIPLE SHORT-TERM ADVANCES HAVE BEEN MADE TO THE CEO, WHICH ARE TO BE REPAYED PER THE TERMS OF THE UNDERLYING ADVANCE ARRANGEMENTS. THE LOAN BALANCE WAS \$ 3,027 AT DECEMBER 31, 2022.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

Open to Public Inspection

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>MINNEAPOLIS JEWISH FEDERATION</b>	Employer identification number <b>41-0693866</b>
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**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	64	3,385,548.	STOCK MARKET QUOTES
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	<b>29</b>	0
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- 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? **30a**
- 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? **31**
- 32a** Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **32a**
- 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.

	Yes	No
<b>30a</b>		X
<b>31</b>	X	
<b>32a</b>		X

**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.

SCHEDULE M, PART I, COLUMN (B):

COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTIONS.

Multiple horizontal lines for data entry.

**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

MINNEAPOLIS JEWISH FEDERATION

Employer identification number

41-0693866

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

PROMOTE A CULTURE OF PHILANTHROPY, LEVERAGE RESOURCES TO MEET LOCAL AND  
GLOBAL JEWISH NEEDS AND FACILITATE COMMUNITY PLANNING TO ENSURE A  
THRIVING AND SECURE FUTURE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

PLEASE SEE THE CURRENT IMPACT REPORT AT  
[WWW.JEWISHMINNEAPOLIS.ORG/WHO-WE-ARE/NUMBERS](http://WWW.JEWISHMINNEAPOLIS.ORG/WHO-WE-ARE/NUMBERS).

FORM 990, PART VI, SECTION A, LINE 1A:

THE FEDERATION HAS AN EXECUTIVE COMMITTEE, COMPRISED ENTIRELY OF VOTING  
MEMBERS OF THE BOARD OF DIRECTORS, WITH POWER TO TRANSACT ALL REGULAR  
BUSINESS OF THE FEDERATION DURING THE PERIOD BETWEEN MEETINGS OF THE BOARD  
OF DIRECTORS, SUBJECT TO ANY PRIOR LIMITATION IMPOSED BY THE BOARD OF  
DIRECTORS AND SUBJECT TO THE ULTIMATE DIRECTION AND CONTROL OF THE BOARD.  
AUTHORITY OVER THE FOLLOWING MATTERS IS RETAINED BY THE BOARD OF DIRECTORS  
AND IS NOT DELEGATED TO THE EXECUTIVE COMMITTEE:

1. THE DISTRIBUTION OF THE PROCEEDS OF THE FEDERATION'S ANNUAL CAMPAIGN  
AMONG THE FEDERATION'S BENEFICIARY AGENCIES AND OTHER RECIPIENTS;
2. THE ELECTION OF THOSE OFFICERS OF THE FEDERATION WHO ARE CHOSEN BY THE  
BOARD;
3. ANY DECISION TO ENTER INTO A MERGER OR CONSOLIDATION WITH ANOTHER ENTITY  
TO SELL, LEASE, TRANSFER, OR OTHERWISE DISPOSE OF ALL OR SUBSTANTIALLY ALL  
OF THE FEDERATION'S PROPERTY AND ASSETS;
4. ANY AMENDMENT TO THE BYLAWS OR ARTICLES OF INCORPORATION OF THE

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

Schedule O (Form 990) 2022

232211 10-28-22

Name of the organization MINNEAPOLIS JEWISH FEDERATION	Employer identification number 41-0693866
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FEDERATION; AND

5. ANY ELECTION TO FILL A VACANCY AMONG THE DIRECTORS.

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

ROBERT YOST AND SUSAN YOST - FAMILY RELATIONSHIP.

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

THE FEDERATION'S MEMBERS CONSIST OF ANY INDIVIDUAL WHO IS AT LEAST 18 YEARS OLD AND WHO HAS PLEDGED OR CONTRIBUTED AT LEAST \$10 TO THE MOST RECENTLY COMPLETED ANNUAL GENERAL CAMPAIGN.

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

SELECTION OF THE FOLLOWING DIRECTORS REQUIRES THE APPROVAL OF THE MEMBERS:

1. ONE RABBINIC REPRESENTATIVE RECOMMENDED BY THE NOMINATING SUB-COMMITTEE

AND APPROVED BY THE MEMBERS;

2. ONE REPRESENTATIVE OF THE BOARD CHAIRS OR PRESIDENTS OF THE PARTNER

AGENCIES RECOMMENDED BY THE NOMINATING SUB-COMMITTEE AND APPROVED BY THE MEMBERS;

3. ONE REPRESENTATIVE OF THE CHIEF EXECUTIVE OFFICERS OF THE PARTNER

AGENCIES RECOMMENDED BY THE NOMINATING SUB-COMMITTEE AND APPROVED BY THE MEMBERS;

4. FIVE DIRECTORS-AT-LARGE RECOMMENDED BY THE NOMINATING SUB-COMMITTEE AND

APPROVED BY THE MEMBERS;

5. UP TO THREE CAMPAIGN REPRESENTATIVES RECOMMENDED BY THE NOMINATING

SUB-COMMITTEE AND APPROVED BY THE MEMBERS;

6. UP TO FIVE PRESIDENTIAL APPOINTMENTS RECOMMENDED BY THE PRESIDENT AND

APPROVED BY THE NOMINATING SUB-COMMITTEE AND MEMBERS;

Name of the organization MINNEAPOLIS JEWISH FEDERATION	Employer identification number 41-0693866
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7. ONE REPRESENTATIVE OF THE FEDERATION'S YOUNG ADULT PROGRAMMING RECOMMENDED

BY THE NOMINATING SUB-COMMITTEE AND APPROVED BY THE MEMBERS; AND

8. ASSISTANT TREASURER RECOMMENDED BY THE NOMINATING COMMITTEE AND APPROVED

BY THE MEMBERS.

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

THE FORM 990 IS REVIEWED BY THE ORGANIZATION'S CHIEF FINANCIAL OFFICER. IT

IS THEN REVIEWED AND APPROVED BY THE FINANCE COMMITTEE OF THE ORGANIZATION.

THE FINANCE COMMITTEE IS MADE UP OF INDEPENDENT MEMBERS OF THE BOARD OF

DIRECTORS AND INDIVIDUAL LAY LEADERS OF THE COMMUNITY. A COPY OF THE FORM

990 IS THEN PROVIDED TO ALL BOARD MEMBERS PRIOR TO THE FILING.

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

THE ORGANIZATION'S CONFLICT OF INTEREST POLICY APPLIES TO ALL BOARD MEMBERS

AND STAFF. COVERED INDIVIDUALS ARE REQUIRED TO COMPLETE AN ANNUAL

DISCLOSURE FORM.

INDIVIDUALS ARE REQUIRED TO FULLY DISCLOSE THE SPECIFIC NATURE OF ANY

INTEREST OR INVOLVEMENT THAT MAY RESULT IN A CONFLICT. THE PRESIDENT (OR

CHAIR OF ANY COMMITTEE OF THE BOARD ENTRUSTED WITH MINNEAPOLIS JEWISH

FEDERATION OVERSIGHT OF CONFLICTS OF INTEREST) SHALL REPORT TO THE BOARD,

AT LEAST ANNUALLY, LISTING ALL CONFLICTS OF INTEREST DISCLOSED TO IT, AND

IDENTIFYING ALL CONFLICTS THAT WERE WAIVED. UNLESS OTHERWISE APPROVED BY

THE BOARD, AN INDIVIDUAL WITH A CONFLICT IS REQUIRED TO REFRAIN FROM

PARTICIPATING IN CONSIDERATION OF THE TRANSACTION. ANY PERSON OR PERSONS

INVOLVED SHALL NOT VOTE ON SUCH MATTERS. THE CONFLICT OF INTEREST ACTIONS

ARE DOCUMENTED IN THE MEETING MINUTES.



Name of the organization MINNEAPOLIS JEWISH FEDERATION	Employer identification number 41-0693866
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FORM 990, PART VI, SECTION B, LINE 15A:

THE COMPENSATION OF THE CEO IS SET BY WRITTEN AGREEMENT AND REVIEWED PERIODICALLY BY THE PERSONNEL AND COMPENSATION COMMITTEE OF MINNEAPOLIS JEWISH FEDERATION, WHICH CONSIST OF THREE (3) OR MORE INDEPENDENT BOARD MEMBERS. THE COMMITTEE'S PROCESS TO EVALUATE THE COMPENSATION OF THE CEO TAKES INTO ACCOUNT (AMONG OTHER MATTERS) THE COMPENSATION DATA PUBLISHED LOCALLY FOR THE TOP 100 NON-PROFIT ORGANIZATIONS, COMPENSATION DATA FOR SIMILAR SIZED JEWISH FEDERATIONS IN OTHER COMMUNITIES, AND CURRENT ECONOMIC CONDITIONS. THIS PROCESS WAS LAST DONE IN 2019.

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

COMPENSATION FOR OTHER OFFICERS IS SET BY THE CHIEF EXECUTIVE OFFICER AND IS REVIEWED WITH THE PRESIDENT, AN INDEPENDENT BOARD MEMBER. COMPENSATION IS BENCHMARKED PERIODICALLY AGAINST COMPENSATION DATA FOR SIMILAR SIZED JEWISH FEDERATIONS IN OTHER COMMUNITIES. THIS PROCESS WAS LAST DONE IN 2019.

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

THE FEDERATION'S ANNUAL REPORT AND AUDITED CONSOLIDATED FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE. THE FEDERATION'S CONFLICT OF INTEREST POLICY AND GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

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

CHANGE IN VALUE OF SPLIT-INTEREST AGREEMENTS -93,076.

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization <p align="center">MINNEAPOLIS JEWISH FEDERATION</p>	Employer identification number <p align="center">41-0693866</p>
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**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
JCF CONDO HOLDINGS, LLC 4330 SOUTH CEDAR LAKE ROAD MINNEAPOLIS, MN 55416	HOLDING AND SELLING REAL ESTATE DONATIONS	MINNESOTA	0.	0.	MINNEAPOLIS JEWISH FEDERATION
AP DOWNTOWN LLC 4330 SOUTH CEDAR LAKE ROAD MINNEAPOLIS, MN 55416	HOLDING AND SELLING REAL ESTATE DONATIONS	MINNESOTA	0.	0.	MINNEAPOLIS JEWISH FEDERATION
MINNESOTA JEWISH COMMUNITY FOUNDATION LLC 4330 SOUTH CEDAR LAKE ROAD MINNEAPOLIS, MN 55416	FUNDRAISING AND INVESTING FOR THE BENEFIT OF MJF AND COMMUNITY FOUNDATION	MINNESOTA	33,837,569.	149,334,727.	MINNEAPOLIS JEWISH FEDERATION

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
THE JEWISH COMMUNITY BUILDING CORPORATION - 41-1933056, 4330 SOUTH CEDAR LAKE ROAD, MINNEAPOLIS, MN 55416	SUPPORT MINNEAPOLIS JEWISH FEDERATION	MINNESOTA	501(C)(25)		MINNEAPOLIS JEWISH FEDERATION	X	
KELEN FAMILY FOUNDATION - 41-1854293 4900 IDS TOWER, 80 S EIGHTH STREET MINNEAPOLIS, MN 55402	SUPPORT MINNEAPOLIS JEWISH FEDERATION	MINNESOTA	501(C)(3)	LINE 12A, I	MINNEAPOLIS JEWISH FEDERATION	X	
EFFRESS-MILLER FAMILY FOUNDATION - 41-1781993, 8545 AVENIDA DE LAS ONDAS, LA JOLLA, CA 92037	SUPPORT MINNEAPOLIS JEWISH FEDERATION	MINNESOTA	501(C)(3)	LINE 12A, I	MINNEAPOLIS JEWISH FEDERATION	X	
THE JUDITH AND MICHAEL BERMAN FOUNDATION - 26-0181739, 4330 SOUTH CEDAR LAKE ROAD, MINNEAPOLIS, MN 55416	SUPPORT MINNEAPOLIS JEWISH FEDERATION	MINNESOTA	501(C)(3)	LINE 12A, I	MINNEAPOLIS JEWISH FEDERATION	X	

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

Schedule R (Form 990) 2022

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
OREN AND SHARRON STEINFELDT FOUNDATION - 13-4228266, 240 BRIDLE LANE, HOPKINS, MN 55305	SUPPORT MINNEAPOLIS JEWISH FEDERATION	MINNESOTA	501(C)(3)	LINE 12A, I	MINNEAPOLIS JEWISH FEDERATION	X	

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

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Predominant income; (f) Share of total income; (g) Share of end-of-year assets; (h) Disproportionate allocations (Yes/No); (i) Code V-UBI amount; (j) General or managing partner (Yes/No); (k) Percentage ownership.

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

Table with 11 columns: (a) Name, address, and EIN of related organization; (b) Primary activity; (c) Legal domicile; (d) Direct controlling entity; (e) Type of entity; (f) Share of total income; (g) Share of end-of-year assets; (h) Percentage ownership; (i) Section 512(b)(13) controlled entity (Yes/No).

**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?

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) OREN AND SHARRON STEINFELDT FOUNDATION	C	120,000.	CASH TRANSFERRED
(2) JEWISH COMMUNITY BUILDING CORP	M	450,368.	CASH RECEIVED/PAID
(3) THE JUDITH AND MICHAEL BERMAN FOUNDATION	C	68,500.	CASH TRANSFERRED
(4) EFFRESS MILLER	C	5,000.	CASH TRANSFERRED
(5)			
(6)			

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

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

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

