

Return of Organization Exempt From Income Tax

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

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year, or tax year beginning **01/01/04** and ending **12/31/04**

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

C Name of organization: **KULANU INC**
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **11603 Gilsan Street**
 City or town, state or country, and ZIP + 4: **Silver Spring, MD 20902-3122**

D Employer identification number: **52 1919094**

E Telephone number: **(212) 877-8082**

F Accounting method: Cash Accrual
 Other (specify) ▶

G Web site: ▶ **www.kulanu.org**

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

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

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **131,601**

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number ▶

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

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

		1a		1b		1c		1d	
1 Contributions, gifts, grants, and similar amounts received:									
a Direct public support		112,218		0		0			
b Indirect public support				0		0			
c Government contributions (grants)						0			
d Total (add lines 1a through 1c) (cash \$ 112,218 noncash \$ 0)								112,218	
2 Program service revenue including government fees and contracts (from Part VII, line 93)								0	
3 Membership dues and assessments								0	
4 Interest on savings and temporary cash investments								0	
5 Dividends and interest from securities								0	
6a Gross rents		0		0					
b Less: rental expenses				0					
c Net rental income or (loss) (subtract line 6b from line 6a)								0	
7 Other investment income (describe ▶ See Statement 1)								50	
8a Gross amount from sales of assets other than inventory		(A) Securities		(B) Other					
b Less: cost or other basis and sales expenses		0		0					
c Gain or (loss) (attach schedule)		0		0					
d Net gain or (loss) (combine line 8c, columns (A) and (B))								0	
9 Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>									
a Gross revenue (not including \$ 0 of contributions reported on line 1a)		0		0					
b Less: direct expenses other than fundraising expenses				0					
c Net income or (loss) from special events (subtract line 9b from line 9a)								0	
10a Gross sales of inventory, less returns and allowances Stmt 2		10a		10b					
b Less: cost of goods sold				20,760					
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)								-1,427	
11 Other revenue (from Part VII, line 103)								0	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)								110,841	
13 Program services (from line 44, column (B))								86,345	
14 Management and general (from line 44, column (C))								5,357	
15 Fundraising (from line 44, column (D))								10,923	
16 Payments to affiliates (attach schedule)								0	
17 Total expenses (add lines 16 and 44, column (A))								102,625	
18 Excess or (deficit) for the year (subtract line 17 from line 12)								8,216	
19 Net assets or fund balances at beginning of year (from line 73, column (A))								48,812	
20 Other changes in net assets or fund balances (attach explanation)								0	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)								57,028	

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) Stmt 3 (cash \$ 78,272 noncash \$ 559)	78,831	78,831		
23	Specific assistance to individuals (schedule)	0	0		
24	Benefits paid to or for members (schedule)	0	0		
25	Compensation of officers, directors, etc. . . .	0	0	0	0
26	Other salaries and wages	0	0	0	0
27	Pension plan contributions	0	0	0	0
28	Other employee benefits	0	0	0	0
29	Payroll taxes	0	0	0	0
30	Professional fundraising fees	0	0	0	0
31	Accounting fees	0	0	0	0
32	Legal fees	0	0	0	0
33	Supplies	374	50	0	324
34	Telephone	727	727	0	0
35	Postage and shipping	4,978	1,408	1,468	2,102
36	Occupancy	0	0	0	0
37	Equipment rental and maintenance	0	0	0	0
38	Printing and publications	7,323	269	0	7,054
39	Travel	4,706	4,706	0	0
40	Conferences, conventions, and meetings	0	0	0	0
41	Interest	0	0	0	0
42	Depreciation, depletion, etc. (schedule)	0	0	0	0
43	Other expenses not covered above (itemize): a	5,686	354	3,889	1,443
b	See Statement 4				
c					
d					
e					
44	Total functional expenses (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15 .</i>	102,625	86,345	5,357	10,923

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

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? Help lost & dispersed Jewish communities		Program Service Expenses
		(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	See Statement 5	
	(Grants and allocations \$ _____)	
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule) (Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	86,345

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year
Assets	45 Cash- non-interest-bearing	0	45	50,989
	46 Savings and temporary cash investments	0	46	6,039
	47a Accounts receivable	0		
	b Less: allowance for doubtful accounts	0	47c	0
	48a Pledges receivable	0		
	b Less: allowance for doubtful accounts	0	48c	0
	49 Grants receivable	0	49	0
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)	0	50	0
	51a Other notes and loans receivable (attach schedule).	0		
	b Less: allowance for doubtful accounts	0	51c	0
	52 Inventories for sale or use	0	52	0
	53 Prepaid expenses and deferred charges	0	53	0
	54 Investments- securities (schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54	0
	55a Investments- land, buildings, and equipment: basis	0		
	b Less: accumulated depreciation (attach schedule).	0	55c	0
56 Investments- other (attach schedule)	0	56	0	
57a Land, buildings, and equipment: basis	0			
b Less: accumulated depreciation (attach schedule).	0	57c	0	
58 Other assets (describe ▶ See Statement 6)	48,812	58	0	
59 Total assets (add lines 45 through 58) (must equal line 74)	48,812	59	57,028	
Liabilities	60 Accounts payable and accrued expenses	0	60	0
	61 Grants payable	0	61	0
	62 Deferred revenue	0	62	0
	63 Loans from officers, directors, trustees, and key employees (attach schedule).	0		0
	64a Tax-exempt bond liabilities (attach schedule)	0	64a	0
	b Mortgages and other notes payable (attach schedule)	0	64b	0
	65 Other liabilities (describe ▶)	0	65	0
66 Total liabilities (add lines 60 through 65)	0	66	0	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted.		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	0	70	0
	71 Paid-in or capital surplus, or land, building, and equipment fund	0	71	0
	72 Retained earnings, endowment, accumulated income, or other funds	48,812	72	57,028
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21).	48,812	73	57,028	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	48,812	74	57,028	

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

Part VI Other Information (See page 27 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a description of each activity		✓
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		✓
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		✓
78b	b If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," statement		✓
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		✓
81a	b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b	b Did the organization file Form 1120-POL for this year?		✓
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		✓
82b	b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	✓	
83b	b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	✓	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		✓
84b	b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85a	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
85c	c Dues, assessments, and similar amounts from members	85c	
85d	d Section 162(e) lobbying and political expenditures	85d	
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
85g	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86a	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12	86a	
86b	b Gross receipts, included on line 12, for public use of club facilities	86b	
87a	501(c)(12) orgs. Enter: a Gross income from members or shareholders	87a	
87b	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	✓
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="checkbox"/> 0 ; section 4912 <input type="checkbox"/> 0 ; section 4955 <input type="checkbox"/> 0		
89b	b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.	89b	✓
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		0
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		0
90a	List the states with which a copy of this return is filed <input checked="" type="checkbox"/> None		
90b	b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	0
91	The books are in care of <input checked="" type="checkbox"/> Harriet Bograd Telephone no. <input checked="" type="checkbox"/> () 212-877-8082 Located at <input checked="" type="checkbox"/> 165 West End Ave 3R, New York, NY ZIP + 4 <input checked="" type="checkbox"/> 10023		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		

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

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					50
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					-1,427
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0		0	-1,377
105 Total (add line 104, columns (B), (D), and (E)).					-1,377

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

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

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
	See Statement 8

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

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

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

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . Yes No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

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

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

Please Sign Here

Signature of officer: **Harriet M Bograd, Treasurer** Date: **8/10/2005**

Type or print name and title.

Paid Preparer's Use Only

Preparer's signature: _____ Date: _____ Check if self-employed: Preparer's SSN or PTIN (See Gen. Inst. W): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no.: _____



SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No. 1545-0047

2004

Department of the Treasury
Internal Revenue Service

Supplementary Information—(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

KULANU INC

Employer identification number

52 1919094

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

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
.....				
.....				
.....				
.....				
Total number of other employees paid over \$50,000 ▶	0			

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

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
.....		
.....		
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶	0	

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

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1	✓
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?	2a	✓
b Lending of money or other extension of credit?	2b	✓
c Furnishing of goods, services, or facilities?	2c	✓
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	✓
e Transfer of any part of its income or assets?	2e	✓
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)	3a	✓
b Do you have a section 403(b) annuity plan for your employees?	3b	✓
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a	✓
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b	✓

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ▶**
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	65,587	63,848	57,162	60,273	246,870
16 Membership fees received	0	0	0	0	0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	26,439	27,379	2,500	7,545	63,863
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	314	176	315	0	805
19 Net income from unrelated business activities not included in line 18	0	0	0	0	0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.	0	0	0	0	0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0	0	0	0	0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	0	0	0	0	0
23 Total of lines 15 through 22.	92,340	91,403	59,977	67,818	311,538
24 Line 23 minus line 17.	65,901	64,024	57,477	60,273	247,675
25 Enter 1% of line 23	923	914	600	678	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24. ▶					26a 4,954
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶					26b 29,142
c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶					26c 247,675
d Add: Amounts from column (e) for lines: 18 <u>805</u> 19 <u>0</u>					
22 <u>0</u> 26b <u>29,142</u> ▶					26d 29,947
e Public support (line 26c minus line 26d total) ▶					26e 217,728
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶					26f 88 %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified pers on." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____					
17 _____ 20 _____ 21 _____ ▶					27c _____
d Add: Line 27a total . _____ and line 27b total . _____ ▶					27d _____
e Public support (line 27c total minus line 27d total). ▶					27e _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). ▶					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). ▶					27g %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					27h %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

Part V Private School Questionnaire (See page 7 of the instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
	If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation		

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed **ONLY** by an eligible organization that filed Form 5768)

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

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

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

4-Year Averaging Period Under Section 501(h)

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

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount.					
46 Lobbying ceiling amount (150% of line 45(e)).					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e)).					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers	✓	✓	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)	✓	✓	
c Media advertisements	✓	✓	
d Mailings to members, legislators, or the public	✓	✓	
e Publications, or published or broadcast statements	✓	✓	
f Grants to other organizations for lobbying purposes	✓	✓	
g Direct contact with legislators, their staffs, government officials, or a legislative body	✓	✓	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means	✓	✓	
i Total lobbying expenditures (Add lines c through h.)			0

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

Statement 1

Form: 990

Page: 1

Part: I

Question: 7

KULANU INC

52-1919094

Other Investment Income

Description	Amount
Royalties	\$50.00
Total:	\$50.00

Statement 2

Form: 990

Page: 1

Part: I

Question: 10

KULANU INC**52-1919094****Sales of Inventory**

Description	Gross Sales	COGS	Gross Profit
Publications	\$4,973.00	\$1,332.00	\$3,641.00
Jewish crafts & music	\$14,360.00	\$19,428.00	-\$5,068.00
Total:	\$19,333.00	\$20,760.00	-\$1,427.00

Statement 3

Form: 990
 Page: 2
 Part: II
 Question: 22

KULANU INC
52-1919094

Grants and Allocations

Type: Cash
Number of individuals:
Grant Amount \$500.00
Classification African Chanukah Party

Name: JCC of Manhattan
Address: 334 Amsterdam Avenue
City/State/Zip New York, NY 10023
 United States

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: NonCash
Number of individuals:
Grant Amount \$80.00
Classification CDRW/DVD for donated laptop

Name: Abayudaya Education Fund
Address: PO Box 225
City/State/Zip Mbale, . .
 Uganda

Relationship: None

Date: 12/20/2004
Description of Property: Computer part
Book Value of Property: \$80.00
How Book Value Determined Purchase price-ebay
FMV of Property: \$80.00
How FMV Determined: Purchase price- ebay

Type: NonCash
Number of individuals:
Grant Amount \$56.00
Classification Laptop battery

Name: Abayudaya Congregation
Address: PO Box 225
City/State/Zip Mbale, Mbale .
 Uganda

Relationship: None

Date: 12/26/2004
Description of Property: Laptop battery
Book Value of Property: \$56.00
How Book Value Determined Cost on ebay
FMV of Property: \$56.00

How FMV Determined:	Cost on ebay
Type:	NonCash
Number of individuals:	
Grant Amount	\$392.00
Classification	Laptop Computer for Outreach
Name:	Remy Ilona
Address:	POBox 11505 Area 10
City/State/Zip	Garki, Abuja . Nigeria
Relationship:	None
Date:	04/08/2004
Description of Property:	Laptop computer
Book Value of Property:	\$392.00
How Book Value Determined	Paid on ebay
FMV of Property:	\$392.00
How FMV Determined:	Paid on ebay
Type:	Cash
Number of individuals:	
Grant Amount	\$16,186.00
Classification	Electrification
Name:	Abayudaya Congregation
Address:	PO Box 225
City/State/Zip	Mbale, . . Uganda
Relationship:	None
Date:	
Description of Property:	
Book Value of Property:	
How Book Value Determined	
FMV of Property:	
How FMV Determined:	
Type:	NonCash
Number of individuals:	
Grant Amount	\$31.00
Classification	Memory for laptop computer
Name:	Tiferet Israel Community Project
Address:	PO Box 57
City/State/Zip	Sefwi Wiawso, Western Region . Ghana
Relationship:	None
Date:	12/24/2004
Description of Property:	Computer part
Book Value of Property:	\$31.00
How Book Value Determined	Purchase price-ebay
FMV of Property:	\$31.00
How FMV Determined:	Purchase price-ebay
Type:	Cash
Number of individuals:	
Grant Amount	\$500.00
Classification	Volunteer stipend (Abayudaya)

Name: Laura Wetzler
Address: PO Box 26
City/State/Zip Cummington, MA 01026
United States

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$25.00
Classification Work with AIDS orphans

Name: Catholics AIDS Action
Address: c/o Lucy Steinitz PO Box 86266
City/State/Zip Windhoek, . .
Namibia

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$2,396.00
Classification Women's Study & Voc. Education

Name: Abayudaya Women's Association
Address: PO Box 225
City/State/Zip Mbale, . .
Uganda

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$4,000.00
Classification Passover Seder

Name: Havila Institute
Address: BP 27
City/State/Zip Louvainle Neuve, . .
Belgium

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$15,000.00
Classification Human Rights Work
Name: Havila Institute
Address: BP 27
City/State/Zip Louvainle Neuve, . .
Belgium
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$20,395.00
Classification Elem. & High School Operations & Construction
Name: Abayudaya Education Fund
Address: PO Box 225
City/State/Zip Mbale, . .
Uganda
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$250.00
Classification Volunteer stipend
Name: Noam Katz
Address: 5110 Post Road
City/State/Zip Riverdale, NY 10471
United States
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$500.00
Classification Volunteer stipend (Abayudaya)
Name: Shaanan Meyerstein
Address: 4681 Lerner Hall Columbia Univ
City/State/Zip New York, NY 10027
United States
Relationship: None
Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$7,575.00
Classification 9 Water Tanks
Name: Abayudaya Congregation
Address: PO Box 225
City/State/Zip Mbale, . .
Uganda
Relationship: None
Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$250.00
Classification Volunteer stipend (Abayudaya)
Name: Molly Sonenklar
Address: 12700 Sawdust Drive
City/State/Zip Glenn Allen, VA 23059
United States
Relationship: None
Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$250.00
Classification Volunteer stipend (Abayudaya)
Name: Sarah Gold

Address: 6400 Patterson Avenue
City/State/Zip Richmond, VA 23226
United States

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$800.00
Classification Health

Name: Abayudaya Congregation
Address: PO Box 225
City/State/Zip Mbale, . .
Uganda

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$400.00
Classification Conference Costs - Jewish Outreach

Name: Rabson Wuriga
Address: Philosophy Dept Univ of Natal
City/State/Zip Durban, . .
South Africa

Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$1,350.00
Classification Conference Costs - Jewish Outreach

Name: Lemba Cultural Assoc Zimbabwe
Address: 590 Mukwereza Way
City/State/Zip Seke, Chitungwiza .
Zimbabwe

Relationship: None

Date:

Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$500.00
Classification Volunteer stipend (Abayudaya)
Name: Emily Weinstein
Address: 165 Seaman Avenue
City/State/Zip New York, NY 10034
United States
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$3,075.00
Classification Jewish Outreach
Name: Remy Ilona
Address: POBox 11505 Area 10
City/State/Zip Garki, Abuja .
Nigeria
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$500.00
Classification Transportation for rabbinic intern
Name: Bet Eliahu synagogue
Address: Rua Fonte Rosa
City/State/Zip Belmonte, . .
Portugal
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$100.00
Classification General Support
Name: Tiferet Israel Community Project
Address: PO Box 57
City/State/Zip Sefwi Wiawso, NY 10027
United States
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$2,400.00
Classification Purim Celebration
Name: Abayudaya Women's Association
Address: PO Box 225
City/State/Zip Mbale, . .
Uganda
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Type: Cash
Number of individuals:
Grant Amount \$1,320.00
Classification Portuguese Jewish History Tour
Name: Saudades
Address: PO Box 85359
City/State/Zip Johannesburg, . .
South Africa
Relationship: None

Date:
Description of Property:
Book Value of Property:
How Book Value Determined
FMV of Property:
How FMV Determined:

Total Grants: \$78,831.00

Statement 4

Form: 990

Page: 2

Part: II

Question: 43

KULANU INC

52-1919094

Attachment listing other expenses for Part II

Description	Total:	Pgm Services	Mgt and General	Fundraising
Books, Subscriptions, Reference	\$354.00	\$354.00	\$0.00	\$0.00
Insurance	\$1,725.00	\$0.00	\$1,725.00	\$0.00
Online Database Services	\$1,260.00	\$0.00	\$1,260.00	\$0.00
Bank & Credit Card Charges	\$904.00	\$0.00	\$904.00	\$0.00
Temporary Help	\$1,443.00	\$0.00	\$0.00	\$1,443.00
Total:	\$5,686.00	\$354.00	\$3,889.00	\$1,443.00

Statement 5

Form: 990

Page: 2

Part: III

Question:

KULANU INC**52-1919094****Program Services**

Achievement	Pgm. Svc. Exp.
Religion Related, Spiritual Development: Abayudaya Community, Uganda. Supported elementary & secondary schools, electification of main village, water tank installation, stipends to volunteers, science lab, classroom & dorm construction, womens association, health fund, vocational education. (700 Community Members + many neighbors.) Grants and Allocations: \$52,138.00	\$55,717.00
Religion Related, Spiritual Development: Education and Networking: Published a 16-page quarterly newsletter and distributed 1500-1800 copies of each. Distributed our book, Under One Canopy, about Jewish diversity. Maintain email discussion group (kulanu-listyahoogroups.com) and Web site (kulanu.org). Sponsored or encouraged many lectures and speaking tours. (Note: \$9014 spent on newsletter is shown as fundraising in Form 990. But it is a major educational accomplishment.) (6400 newsletters) Grants and Allocations: \$500.00	\$687.00
Religion Related, Spiritual Development: Kulanu Boutique: Paid \$15,817 to Abayudaya Jewish community in Uganda and \$3446 to Sefwi Wiawso Jewish community in Ghana from sales of their religious crafts & CDs. Sales publicize these communities. Reported in financial reports as cost of goods sold. See Kulanuboutique.com. (1200 products sold) Grants and Allocations: \$0.00	\$0.00
Religion Related, Spiritual Development: Other Communities: Worked on Judaism and Jewish heritage with communities in Burundi (and Tutsi exiles in Belgium), Ghana, India, Myanmar, Mexico, Nigeria, Portugal, South Africa, US, and Zimbabwe). (9 Countries) Grants and Allocations: \$26,193.00	\$29,941.00
Total:	\$86,345.00

Statement 6

Form: 990

Page: 3

Part: IV

Question: 58

KULANU INC

52-1919094

Other Assets

Asset Description	BOY Amount	EOY Amount
Cash (from Form 990EZ, efile prog won't move it)	\$48,812.00	\$0.00
Total:	\$48,812.00	\$0.00

Statement 7

Form: 990

Page: 4

Part: V

Question:

KULANU INC**52-1919094****Officers, Directors, Trustees, and Key Employees**

Name and Address	Title	Hrs	Comp.	Benefits	Expenses
Karen Primack 1217 Edgevale Road Silver Spring, MD 20910 United States	Secretary	35	\$0.00	\$0.00	\$0.00
Aron Primack 1217 Edgevale Road Silver Spring, MD 20910 United States	Vice President	10	\$0.00	\$0.00	\$0.00
Moshe Cotel 639 West End Ave New York, NY 10025-7343 United States	Board Member	3	\$0.00	\$0.00	\$0.00
Jack Zeller 11603 Gilsan Street Silver Spring, MD 20902-3122 United States	President	35	\$0.00	\$0.00	\$0.00
Harriet Bograd 165 West End Ave 3R New York, NY 10023 United States	Treasurer	35	\$0.00	\$0.00	\$0.00

Statement 8

Form: 990

Page: 6

Part: VIII

Question:

KULANU INC

52-1919094

Relationship of Activities

Line No	Relationship of Activities to the Accomplishment of Exempt Purposes
99	Royalties on book.
102	Timing difference - may have sent payment for goods sold in 2004, even though we received payment for goods in 2003.