

Return of Organization Exempt From Income Tax

2000

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2000 calendar year, or tax year period beginning , 2000, and ending , 20

- B** Check if applicable:
- Change of address
 - Change of name
 - Initial return
 - Final return
 - Amended return

Please use IRS label or print or type See Specific Instructions

C Name of organization
KABBALAH CENTRE OF LOS ANGELES, INC

Number and street (or P O box if mail is not delivered to street address) Room/suite
1062 SOUTH ROBERTSON BLVD

City or town state or country and ZIP code
LOS ANGELES, CA 90035-1505

D Employer identification number
95: 4436084

E Telephone number
(310) 1657-5404

F Check if application pending

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

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

J Accounting method Cash Accrual Other (specify) ▶

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.

Note H and I are not applicable to section 527 orgs

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 inst.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4 digit group exemption no. (GEN) ▶

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

Revenue	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	3,251,290		
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			3,251,290
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			996,096
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4			
	5 Dividends and interest from securities	5			108,262
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7 Other investment income (describe ▶)	7				
8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other		
		8a	223,125		
	b Less cost or other basis and sales expenses	8b	338,882		
	c Gain or (loss) (attach schedule)	8c	-115,757		
d Net gain or (loss) (combine line 8c columns (A) and (B))	8d			-115,757	
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a				
b Less direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a Gross sales of inventory, less returns and allowances	10a	5,226,547			
	b Less cost of goods sold	10b	1,163,454		
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			4,063,093
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			8,302,984	
Expenses	13 Program services (from line 44, column (B))	13			3,009,911
	14 Management and general (from line 44, column (C))	14			1,158,009
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17			4,167,920
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			4,135,064
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			7,330,403
	20 Other changes in net assets or fund balances (attach explanation)	20			
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			11,465,467

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Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B) (C) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See Specific Instructions on page 20)

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25			
26	Other salaries and wages	26	452,893	452,893	
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	34,247	34,247	
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32	137,915	137,915	
33	Supplies	33			
34	Telephone	34			
35	Postage and shipping	35			
36	Occupancy	36			
37	Equipment rental and maintenance	37	16,569	16,569	
38	Printing and publications	38			
39	Travel	39	225,986	225,986	
40	Conferences, conventions, and meetings	40			
41	Interest	41	2,315	2,315	
42	Depreciation, depletion, etc (attach schedule)	42	158,354	158,354	
43	Other expenses (itemize) a	43a			
	b	43b			
	c See attached schedule	43c	3,139,641	2,767,356	372,285
	d	43d			
	e	43e			
44	Total functional expenses (add lines 22 through 43) <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15</i>	44	4,167,920	3,009,911	1,158,009

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? 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 Specific Instructions on page 23)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others)
a RELIGIOUS SERVICES, EDUCATIONAL LECTURES ON KABBALAH PRODUCTION, SALE AND DISTRIBUTION OF BOOKS AND TAPES ON KABBALAH. DOOR TO DOOR REQUESTS FOR CONTRIBUTIONS (Grants and allocations \$ _____)	3,009,911
b AND PROMOTION AND SALE OF RELIGIOUS BOOKS (Grants and allocations \$ _____)	
c	
d	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	3,009,911

Part IV Balance Sheets (See Specific Instructions on page 23)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year	
Assets	45	Cash—non-interest-bearing			45		
	46	Savings and temporary cash investments		1,113,015	46	1,744,669	
	47a	47a	930,852				
		b	Less allowance for doubtful accounts		47c	930,852	
	48a	48a					
		b	Less allowance for doubtful accounts		48c		
	49	Grants receivable			49		
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)			50		
	51a	51a	Other notes and loans receivable (attach schedule)				
		b	Less allowance for doubtful accounts		51c		
	52	Inventories for sale or use		447,999	52	447,999	
	53	Prepaid expenses and deferred charges		7,446	53	4,109	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		18,000	54	337,244	
	55a	55a	Investments—land, buildings, and equipment basis				
		b	Less accumulated depreciation (attach schedule)		55c		
56	Investments—other (attach schedule)			56			
57a	57a	Land, buildings, and equipment basis	6,208,810				
	b	Less accumulated depreciation (attach schedule)		57c	5,706,826		
58	Other assets (describe <input type="checkbox"/>)		400,000	58	2,723,697		
59	Total assets (add lines 45 through 58) (must equal line 74)		8,014,612	59	11,895,396		
Liabilities	60	Accounts payable and accrued expenses			60	423,194	
	61	Grants payable			61		
	62	Deferred revenue			62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63		
	64a	Tax-exempt bond liabilities (attach schedule)			64a		
		b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe <input type="checkbox"/>)		684,209	65	6,735	
66	Total liabilities (add lines 60 through 65)		684,209	66	429,929		
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			70		
	71	Paid-in or capital surplus, or land, building, and equipment fund			71		
	72	Retained earnings, endowment, accumulated income, or other funds		7,330,403	72	11,465,467	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		7,330,403	73	11,465,467		
74	Total liabilities and net assets / fund balances (add lines 66 and 73)		8,014,612	74	11,895,396		

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 Specific Instructions on page 26)		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
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?	80a		X
b	If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a		
b	Did the organization file Form 1120-POL for this year?	81b		X
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?	82a		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a		
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	85b		X
c	Dues, assessments, and similar amounts from members	85c		
d	Section 162(e) lobbying and political expenditures	85d		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g		X
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		X
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a		
b	Gross receipts, included on line 12 for public use of club facilities	86b		
87	501(c)(12) orgs Enter a Gross income from members or shareholders	87a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b		
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		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>			
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		X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/>			
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/>			
90a	List the states with which a copy of this return is filed <input type="checkbox"/> CALIFORNIA	90b		
b	Number of employees employed in the pay period that includes March 12, 2000 (See inst)			
91	The books are in care of <input type="checkbox"/> KABBALAH CENTRE OF LOS ANGELES Telephone no <input type="checkbox"/> (718) 263-4000 Located at <input type="checkbox"/> 1062 SOUTH ROBERTSON BLVD ZIP code <input type="checkbox"/> 90035-1505			
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 Specific Instructions on page 30)

	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	
Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a SEMINARS AND CLASSES			3		996,096
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			14	108,262	
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					
100 Gain or (loss) from sales of assets other than inventory			18	-115,757	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					4,063,093
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				-7,495	5,059,189
105 Total (add line 104, columns (B), (D), and (E))					5,051,694

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 Specific Instructions on page 31)

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)
93A	SEMINARS FOR THE EDUCATION OF KABBALAH
102	SALES OF BOOKS AND TAPES FOR THE FURTHERANCE OF THE EDUCATION OF KABBALAH.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31)

(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 Specific Instructions on page 31)

- (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)

including accompanying schedules and statements and to the best of my knowledge (other than officer) is based on all information of which preparer has any knowledge

1/25/02 SARA YARDENI Trustee/VP

Part III Statements About Activities

		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 ▶ \$ _____ 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		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its 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		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e	Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4a	Do you have a section 403(b) annuity plan for your employees?		X
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions)

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

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 5.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10** An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

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

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

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

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions ▶ Attach this form to your return

Name(s) shown on return KABBALAH CENTRE OF LOS ANGELES, INC	Business or activity to which this form relates	Identifying number 95-4436084
-----------------------------------------------------------------------	-------------------------------------------------	-----------------------------------------

Part I Election To Expense Certain Tangible Property (Section 179)
Note: If you have any "listed property," complete Part V before you complete Part I

1 Maximum dollar limitation If an enterprise zone business, see page 2 of the instructions	1	\$20,000
2 Total cost of section 179 property placed in service See page 2 of the instructions	2	
3 Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see page 2 of the instructions	5	
(a) Description of property		
6		
(b) Cost (business use only)		
(c) Elected cost		
7		
8		
9		
10		
11		
12		
13		

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement) Instead, use Part V for listed property

Part II MACRS Depreciation for Assets Placed in Service Only During Your 2000 Tax Year (Do not include listed property)

Section A—General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box See page 3 of the instructions

Section B—General Depreciation System (GDS) (See page 3 of the instructions)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property						
b 5-year property						
c 7-year property		118,553	7 yr	HY	200DB	16,936
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions)

16a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part III Other Depreciation (Do not include listed property) (See page 5 of the instructions)

17 GDS and ADS deductions for assets placed in service in tax years beginning before 2000	17	136,418
18 Property subject to section 168(f)(1) election	18	
19 ACRS and other depreciation	19	

Part IV Summary (See page 6 of the instructions)

20 Listed property Enter amount from line 26	20	5,000
21 Total. Add deductions from line 12, lines 15 and 16 in column (g), and lines 17 through 20 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	21	158,354
22 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)

Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A—Depreciation and Other Information (Caution: See page 7 of the instructions for limits for passenger automobiles)

23a Do you have evidence to support the business/investment use claimed? Yes No **23b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
24 Property used more than 50% in a qualified business use (See page 6 of the instructions)									
VOLVO SEDAN	01/99	100 %	35,000	35,000	5 YR	DB/HY	5,000		
MERCEDES BE	01/80	100 %	10,000	10,000	10 YR	DB/HY			
1991 TOYOTA	01/91	100 %	10,000	10,000	5 YR	DB/HY			
25 Property used 50% or less in a qualified business use (See page 6 of the instructions)									
		%				S/L -			
		%				S/L -			
		%				S/L -			
26 Add amounts in column (h) Enter the total here and on line 20, page 1							26	5,000	
27 Add amounts in column (i) Enter the total here and on line 7, page 1							27		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
28 Total business/investment miles driven during the year (do not include commuting miles see page 1 of the instructions)												
29 Total commuting miles driven during the year												
30 Total other personal (noncommuting) miles driven												
31 Total miles driven during the year Add lines 28 through 30												
32 Was the vehicle available for personal use during off-duty hours?		X		X		X						
33 Was the vehicle used primarily by a more than 5% owner or related person?		X		X		X						
34 Is another vehicle available for personal use?	X		X		X							

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons See page 8 of the instructions

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
37 Do you treat all use of vehicles by employees as personal use?		
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions		
Note: If your answer to 35, 36, 37, 38, or 39 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 2000 tax year (See page 8 of the instructions)					
41 Amortization of costs that began before 2000					41
42 Total Add amounts in column (f) See page 9 of the instructions for where to report					42



Form 990	SUPPLEMENTAL SCHEDULE Summary Schedule for Depreciation	For Tax Year 2000
Name KABBALAH CENTRE OF LOS ANGELES, INC		Federal ID Number 95-4436084

Business activity

*** MACRS Assets placed in service in 2000 ***

Description	Date Acq	Cost/ Basis	Bus Pct	Sec 179	Depr Prior Yrs	Basis for Depr	Mth	Rec Prd	Current Deduction	Excess Depr	Depr Next Year
EQUIPMENT	02/2000	118,553	100			118,553	DB2	7	16,936	4,234	29,034
TOTALS		118,553				118,553			16,936	4,234	29,034

*** MACRS Assets placed in service prior to 2000 ***

Description	Date Acq	Cost/ Basis	Bus Pct	Sec 179	Depr Prior Yrs	Basis for Depr	Mth	Rec Prd	Current Deduction	Excess Depr	Depr Next Year
1991 HONDA CIVIC	01/1989	11,675	100		11,675	11,675	DB2	3			
1996 MAZDA	01/1996	14,170	100		12,753	14,170	DB2	3			
1995 HONDA CIVIC	01/1995	18,880	100		18,880	18,880	DB2	3			
1996 ISUZU	01/1996	11,719	100		10,547	11,719	DB2	3			
1989 FORD	01/1989	17,213	100		17,213	17,213	DB2	5			
COMPUTER - 1054 SRB	12/1999	12,763	100		456	12,763	QB2	7	3,516	854	2,512
COMPUTER - 1062 SRB	12/1999	2,161	100		77	2,161	QB2	7	595	144	425
EQUIPMENT - 1062 SRB	12/1999	7,783	100		278	7,783	QB2	7	2,144	521	1,532
EQUIPMENT - 1069 WOOST	12/1999	3,430	100		122	3,430	QB2	7	945	230	675
FURNITURE - 18641 VENT	12/1999	26,599	100		950	26,599	QB2	7	7,328	1,781	5,234
VEHICLE	11/1990	8,473	100		8,473	8,473	DB2	7		-740	
BUILDING - 1046SRB	11/1998	623,548	100		17,990	623,548	SLD	39	15,988		15,988
BUILDING - 1054 SRB	07/1996	402,555	100		35,696	402,555	SLD	39	10,322		10,322
BUILDING - 1068 SRB	03/1999	1,682,908	100		34,163	1,682,908	SLD	39	43,150	-1	43,150
BUILDING - 1062SRB	02/1999	400,086	100		8,978	400,086	SLD	39	10,258	-1	10,258
BUILDING - 1069 S WOOS	03/1999	309,990	100		6,293	309,990	SLD	39	7,948		7,948
BUILDING - 1220 S SHEN	01/1995	388,990	100		57,675	388,990	SLD	39	9,974		9,974
BUILDING - 18641 VENTU	05/1999	440,858	100		7,067	440,858	SLD	39	11,304		11,304
BUILDING - 442 S CLARK	01/1998	335,575	100		16,849	335,575	SLD	39	8,604	215	8,604
BLDG IMP - 1046 SRB	12/1999	101,893	100		109	101,893	SLD	39	2,613		2,613
BLDG IMP - 1062 SRB	12/1999	43,197	100		46	43,197	SLD	39	1,108		1,108
BLDG IMP - 18641VENTUR	12/1999	24,221	100		26	24,221	SLD	39	621		621
TOTALS		4,888,687			266,316	4,888,687			136,418	3,003	132,268

*** Land ***

Description	Date Acq	Cost/ Basis	Bus Pct	Sec 179	Depr Prior Yrs	Basis for Depr	Mth	Rec Prd	Current Deduction	Excess Depr	Depr Next Year
LAND - 1046 SRB	11/1998	155,774	100			155,774	SLD	39			
LAND - 1054 SRB	07/1996	100,639	100			100,639	SLD	39			
LAND - 1068 SRB	11/1991	420,727	100			420,727		0			
LAND 1062 SRB	06/1997	100,021	100			100,021		0			
LAND - 1069 S WOOSTER	01/1995	77,497	100			77,497	SLD	39			
LAND - S SHENANDOAH	05/1999	97,247	100			97,247		0			
LAND - 18641 VENTURA B	05/1999	110,215	100			110,215	SLD	39			
LAND - 442 S CLARK DRI	01/1998	83,894	100			83,894		0			
TOTALS		1,146,014				1,146,014					

Form 990

SUPPLEMENTAL SCHEDULE

Summary Schedule for Depreciation

For Tax Year

2000

Name

KABBALAH CENTRE OF LOS ANGELES, INC.

Federal ID Number

95-4436084

*** Specific Information concerning Automobiles and other Listed Property ***

Sec A - Depreciation of Automobiles and Listed property

Description	Date Acq	Cost/ Basis	Bus Pct	Sec 179	Depr Prior Yrs	Basis for Depr	Rec Mth	Prd	Current Deduction	Excess Depr	Depr Next Year
VOLVO SEDAN	01/1999	35,000	100			35,000	DB2	5	5,000		2,950
MERCEDES BENZ	01/1980	10,000	100		10 000	10 000	DB2	10			
1991 TOYOTA	01/1991	10,000	100		10,000	10,000	DB2	5			
TOTALS		55,000			20 000	55 000			5,000		2,950
TOTAL DEPRECIATION		6,208,254			286 316	6 208,254			158,354	7,237	164 252

Form 990	Supplemental Schedule	For Tax Year 2000
Name KABBALAH CENTRE OF LOS ANGELES, INC		Employer ID Number 95-4436084

Page 1, part I, line 8c

Assets other than securities

Gross sale price	223,125	
Date acquired	02/05/1999	
How acquired	PURCHASE	
Cost or other basis	225,843	
Method used	Cost	
Date sold		
To whom sold	INVESTMENT PROPERTY EXCHANGE	
Expense of sale		
Depr. since acq	3,281	
Gain / loss		563
Gross sale price		
Date acquired	10/13/1999	
How acquired	PURCHASE	
Cost or other basis	127,120	
Method used	Cost	
Date sold	05/02/2000	
To whom sold		
Expense of sale		
Depr since acq	10,800	
Gain / loss		(116,320)
Total gain (loss)		<u>(115,757)</u>

Page 1, part I, line 10c

<u>Type of inventory</u>	<u>Gross sales</u>
RELIGIOUS BOOKS AND ITEMS	5,226,547
Gross sales	<u>5,226,547</u>
Less returns and allowances	
Net sales	<u>5,226,547</u>
Less cost of goods sold	<u>1,163,454</u>
Total gross profit / loss	<u>\$ 4,063,093</u>

Form 990	Supplemental Schedule	For Tax Year 2000
Name KABBALAH CENTRE OF LOS ANGELES, INC		Employer ID Number 95-4436084

Page 1, Part I, line 20

Description	Amount
CAPITAL CONTRIBUTIONS	
Total	<u>\$</u>

Page 2, part II, line 43

	<u>Total</u>	<u>Program Services</u>	<u>Management and general</u>	<u>Fundraising</u>
SEMINARS	1,881,334	1,881,334		
STAFF MAINTENANCE	324,794	324,794		
REPAIRS AND MAINTENANCE	234,123	234,123		
UTILITIES	97,751		97,751	
SALES TAX EXPENSE	88,209	88,209		
ADVERTISING	78,073	78,073		
TELEPHONE	74,228	44,537	29,691	
CREDIT CARD CHARGES	58,245		58,245	
OFFICE EXPENSE AND SUPPLIES	57,964	36,409	21,555	
INSURANCE	55,942		55,942	
COMPUTER AND INTERNET SERVICES	41,349		41,349	
OUTSIDE SERVICES	41,858	41,858		
RENT	38,019	38,019		
BANK CHARGES	27,306		27,306	
PROPERTY TAXES	27,171		27,171	
DUES AND LICENSES	11,208		11,208	
RUBBISH REMOVAL	2,067		2,067	
	<u>\$ 3,139,641</u>	<u>\$ 2,767,356</u>	<u>\$ 372,285</u>	<u>\$</u>

Page 3, part IV, line 54

Corporate Stocks

Description of investment	Valuation method	Amount
VARIOUS	Cost	337,244
Total		<u>\$ 337,244</u>

Form 990	Supplemental Schedule	For Tax Year 2000
Name KABBALAH CENTRE OF LOS ANGELES, INC		Employer ID Number 95-4436084

Page 3, part IV, line 57

	<u>Cost or other basis</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
FIXED ASSETS	6,208,810	501,984	5,706,826
Total	<u>\$ 6,208,810</u>	<u>\$ 501,984</u>	<u>\$ 5,706,826</u>

Page 3, Part IV, line 58

Description	Amount
TORAH SCHROLLS	400,000
DUE FROM CENTRES	2,319,377
SECURITY DEPOSITS	4,320
Total	<u>\$ 2,723,697</u>

Page 3, Part IV, line 65

Description	Amount
DUE TO CENTRES	
PAYROLL TAXES PAYABLE	
SALES TAX PAYABLE	4,453
CUSTOMER DEPOSITS	2,282
Total	<u>\$ 6,735</u>

Form 990	Supplemental Schedule	For Tax Year 2000
Name KABBALAH CENTRE OF LOS ANGELES, INC		Employer ID Number 95-4436084

Page 4, part V

		<u>Compen- sation</u>	<u>Contrib to benefit plans</u>	<u>Expense account</u>
Name	SARAH YARDENI			
Address	1062 SOUTH ROBERTSON BLVD			
Title	TRUSTEE/VP			
Avg hours per wk	FULL TIME			
Total		<u>\$ 0</u>	<u>\$</u>	<u>\$</u>
Name	ELIAHOU JIAN			
Address	1062 SOUTH ROBERTSON BLVD , LA CA 90035			
Title	DIRECTOR			
Avg hours per wk	AS REQ			
Total		<u>\$ 0</u>	<u>\$</u>	<u>\$</u>
Name	EVAN SOLOMON			
Address	1062 S ROBERTSON BLVD , LA, CA 90035			
Title	DIRECTOR			
Avg hours per wk	AS REQ			
Total		<u>\$ 0</u>	<u>\$</u>	<u>\$</u>