

**The Jewish Federation of Detroit  
United Jewish Foundation  
Form 990 Disclosure Requirements  
2025 to 2026**

Based upon our review of the IRS requirements, as well as guidance from our auditors, Plante Moran, the following information is required to be disclosed concerning family and business relationships among Board members, Officers, their family members, and certain independent contractors (Key Individuals). It is not necessary to provide details regarding the entities, such as the entity names or the percentage interests owned.

Please review and respond to the questions enclosed. Refer to the following definitions in preparing your responses.

**Definitions:**

**Family Member:** A person's spouse, child, grandchild, great-grandchild, brother, sister, parent, grandparent or great-grandparent (whether such relationship is natural, step, or adoptive).

**Business Relationships:** Common ownership of a "35% controlled entity" (see below) and any employment or contractual relationship between individuals or with a "35% controlled entity." **Business relationships** for these purposes exclude relationships in the **ordinary course of business** (that is, on terms generally offered to the public) and **privileged relationships** between attorney and client, medical professional and patient, or clergy and communicant.

**35% Controlled Entity:** Any entity (corporation, partnership, LLC, or trust) in which Board Members, Officers, or their family members hold a 35% or more "ownership interest" (see below), individually or in common.

**Ownership Interest:** Voting power in a corporation, profits interest in a partnership or LLC, or beneficial interest in a trust.