

Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2002**Open to Public Inspection****A For the 2002 calendar year, or tax year beginning**, 2002, and ending, 20**B Check if applicable**☐ Address change☐ Name change☒ Initial return☐ Final return☐ Amended return☐ Application pending

Please use IRS label or print or type See Specific Instructions.

C Name of organization

YAD SARAH ORGANIZATION

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

124 HERZL BLVD

City or town state or country, and ZIP + 4

JERUSALEM, ISRAEL

D Employer identification number

98:015 1689

E Telephone number

972 6444444

F Accounting method:☐ Cash ☒ Accrual☐ Other (specify) ▶**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** Enter 4-digit GEN ▶**M** Check ☐ if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)**G Web site ▶****J Organization type** (check only one) ▶ ☐ 501(c) () ◀ (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 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions)**1** Contributions, gifts, grants, and similar amounts received**a** Direct public support**1a** 7769 000**b** Indirect public support**1b****c** Government contributions (grants)**1c****d** Total (add lines 1a through 1c) (cash \$ 7726000 noncash \$ 43000)**1d** 7769 000**2** Program service revenue including government fees and contracts (from Part VII, line 93)**2** 2,477,000**3** Membership dues and assessments**3****4** Interest on savings and temporary cash investments**4**

657,000

5 Dividends and interest from securities**5****6a** Gross rents**6a** 96 000**b** Less rental expenses**6b****c** Net rental income or (loss) (subtract line 6b from line 6a)**6c**

96 000

7 Other investment income (describe ▶)**7****8a** Gross amount from sales of assets other than inventory

(A) Securities

(B) Other

8a**b** Less cost or other basis and sales expenses**8b****c** Gain or (loss) (attach schedule)**8c****d** Net gain or (loss) (combine line 8c, columns (A) and (B))**8d****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****b** Less cost of goods sold**10b****c** Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)**10c****11** Other revenue (from Part VII, line 103)**11**

48 000

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)**12**

11047 000

13 Program services (from line 44, column (B))**13**

12042 657

14 Management and general (from line 44, column (C))**14**

603 000

15 Fundraising (from line 44, column (D))**15**

865 000

16 Payments to affiliates (attach schedule)**16****17** Total expenses (add lines 16 and 44, column (A))**17**

11510 657

18 Excess or (deficit) for the year (subtract line 17 from line 12)**18**

(463,657)

19 Net assets or fund balances at beginning of year (from line 73, column (A))**19**

30914,657

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**

30,451,000

For Paperwork Reduction Act Notice, see the separate instructions

Cat No 11282Y

Form 990 (2002)

JUN 06 2003

FILMED

Revenue

Expenses

Net Assets

5

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) (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	77,500	77,500	
26	Other salaries and wages	26	3,000,000	763,000	167,000
27	Pension plan contributions	27	572,500	504,500	49,000
28	Other employee benefits	28			
29	Payroll taxes	29	510,000	44,500	46,000
30	Professional fundraising fees	30	123,000		123,000
31	Accounting fees	31	8,000	8,000	
32	Legal fees	32			
33	Supplies	33	942,000	763,000	72,000
34	Telephone	34	243,000	218,000	11,000
35	Postage and shipping	35	219,000	103,000	4,000
36	Occupancy	36			
37	Equipment rental and maintenance	37	385,000	385,000	
38	Printing and publications	38	114,000	28,000	7,000
39	Travel	39	43,000	5,000	-
40	Conferences, conventions, and meetings	40	151,000	18,000	-
41	Interest	41	93,000	93,000	
42	Depreciation, depletion, etc (attach schedule)	42	3714,657	3,714,657	
43	Other expenses not covered above (itemize) a UTILITIES	43a	213,000	192,000	21,000
b	UPKEEP + GENERAL EXPENSES	43b	59,500	58,000	13,000
c	VEHICLE EXPENSES	43c	42,000	315,000	101,000
d	GENERAL INSURANCE	43d	87,000	58,000	29,000
e		43e			
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	11,510,657	10,042,657	603,000

Joint Costs Check ☐ if you are following SOP 98-2Are 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? ☐

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)	
a FREE LOAN OF MEDICAL & REHABILITATIVE EQUIPMENT (Grants and allocations \$ _____)	6,327,657
b COMPUTURIZED PERSONAL ALARM SYSTEM (Grants and allocations \$ _____)	252,000
c TRANSPORTATION FOR THE DISABLED (Grants and allocations \$ _____)	2,031,000
d OXYGEN SERVICE (Grants and allocations \$ _____)	254,000
e Other program services (attach schedule) (Grants and allocations \$ _____)	117,800
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	10,042,657

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
45	Cash—non-interest-bearing	99,000	39,000
46	Savings and temporary cash investments	21,000	70,000
47a	Accounts receivable	673,000	673,000
47b	Less allowance for doubtful accounts	—	—
48a	Pledges receivable	—	—
48b	Less allowance for doubtful accounts	—	—
49	Grants receivable	—	—
50	Receivables from officers, directors, trustees, and key employees (attach schedule)	—	—
51a	Other notes and loans receivable (attach schedule)	—	—
51b	Less allowance for doubtful accounts	—	—
52	Inventories for sale or use	—	—
53	Prepaid expenses and deferred charges	—	—
54	Investments—securities (attach schedule) ☐ Cost ☐ FMV	5,668,000	7,052,000
55a	Investments—land, buildings, and equipment basis	—	—
55b	Less accumulated depreciation (attach schedule)	—	—
56	Investments—other (attach schedule)	—	—
57a	Land, buildings, and equipment basis	46,606,000	26,801,000
57b	Less accumulated depreciation (attach schedule)	19,805,000	—
58	Other assets (describe ►)	—	—
59	Total assets (add lines 45 through 58) (must equal line 74)	34,758,000	34,635,000
60	Accounts payable and accrued expenses	897,343	1,015,000
61	Grants payable	—	—
62	Deferred revenue	—	—
63	Loans from officers, directors, trustees, and key employees (attach schedule)	—	—
64a	Tax-exempt bond liabilities (attach schedule)	—	—
64b	Mortgages and other notes payable (attach schedule)	—	—
65	Other liabilities (describe ► DEPOSITS FOR FREE RENTAL MEDICAL EQUIPMENT)	254,600	3,164,000
66	Total liabilities (add lines 60 through 65)	3,843,343	4,184,000
67	Organizations that follow SFAS 117, check here ☐ and complete lines 67 through 69 and lines 73 and 74	—	—
68	Unrestricted	—	—
69	Temporarily restricted	—	—
70	Permanently restricted	—	—
71	Organizations that do not follow SFAS 117, check here ☐ and complete lines 70 through 74	—	—
72	Capital stock, trust principal, or current funds	30,914,657	23,646,000
73	Paid-in or capital surplus, or land, building, and equipment fund	—	6,805,000
74	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)	30,914,657	30,451,000
75	Total liabilities and net assets / fund balances (add lines 66 and 73)	34,758,000	34,635,000

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements ▶	a	11047000
b	Amounts included on line a but not on line 12, Form 990	b	-
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4) ▶	b	-
c	Line a minus line b ▶	c	11047000
d	Amounts included on line 12, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	11047000

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	11510657
b	Amounts included on line a but not on line 17, Form 990	b	-
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4) ▶	b	-
c	Line a minus line b ▶	c	11510657
d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	11510657

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
YR) LUPOLIANSKY - 108 SANHEDRIA MURCHEVET - JERUSALEM ISRAEL	CHAIRMAN SO	-0-	-0-	8-
JUDITH INTRACT 124 HERZL BLVD - JERUSALEM ISRAEL	DEPUTY DIRECTOR 60	17000	3100	-
MAIM WEISH FISH - 124 HERZL BLVD - JERUSALEM ISRAEL	ASST. DEPUTY DIRECTOR 60	34,000	6200	
DAVID DAVIS - 124 HERZL BLVD - JERUSALEM, ISRAEL	CHIEF FINANCIAL OFFICER SO	26,500	4,900	

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No

If "Yes," attach schedule—see page 26 of the instructions

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 detailed description of each activity	76	✓
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	✓
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	✓
b If "Yes," has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	✓
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	✓
b If "Yes," enter the name of the organization ☐ exempt or ☐ nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions	81a	
b Did the organization file Form 1120-POL for this year?	81b	N/A
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	✓
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?	83a	✓
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	✓
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	N/A
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	✓
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
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 ☐ N/A, section 4912 ☐ N/A, section 4955 ☐ N/A		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	✓
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d Enter Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	272
91 The books are in care of ☐ DAVID DAVIS Telephone no ☐ 6444444		
Located at ☐ 124 HERZL BLVD, JERUSALEM, ISRAEL ZIP + 4 ☐ 96187		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 —Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

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					2477,000
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					657,000
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					96,000
98 Net rental income or (loss) from personal property					
99 Other investment income					
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					
103 Other revenue a _____					
b PROFIT- SALE OF VEHICLES					48000
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					3278000
105 Total (add line 104, columns (B), (D), and (E))					3,278,000

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)
93A	ALL OUR SERVICES ARE PROVIDED AT LARGE FOR FREE + SOME AT NOMINAL FEES LESS THAN THE COST OF SUCH SERVICE

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
N/A	%			
	%			
	%			
	%			

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

Date

FINANCIAL OFFICER

May 12, 2003

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

Supplementary Information—(See separate instructions.)

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

OMB No 1545-0047

2002

Name of the organization

YAD SARAH ORGANIZATION

Employer identification number

98 0151689

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
.....				
.....				
.....	N/A			
.....				
.....				
Total number of other employees paid over \$50,000 ▶				

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
.....		
.....		
.....	N/A	
.....		
.....		
Total number of others receiving over \$50,000 for professional services ▶		

YAD SARAH ORG 98-015 1689

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

- 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 1 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

- 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?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

SEE PART V
FORM 990

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)

- 4 Do you have a section 403(b) annuity plan for your employees?

Note 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

Part IV Reason for Non-Private Foundation Status (See pages 3 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)
- 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)

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) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	7,129,000	7533280	9378360	10683374	34724014
16 Membership fees received					
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	2,330,000	2270000	1968000	1862033	8430033
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	709,000	248000	131000	67093	1,155,093
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
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					
22 Other income Attach a schedule Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	10,168,000	10,051,280	11,477,360	12,612,500	44,309,140
24 Line 23 minus line 17	7,838,000	7,781,280	9,509,360	10,750,467	35,879,107
25 Enter 1% of line 23	101,680	100,513	114,774	126,125	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 712,552
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 1998 through 2001 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					26b 10,639,508
c Total support for section 509(a)(1) test Enter line 24, column (e)					26c 35,879,107
d Add Amounts from column (e) for lines 18 11,550,93 19 22 10639,508					26d 11,794,601
e Public support (line 26c minus line 26d total)					26e 24084506
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67%
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 person" Do not file this list with your return. Enter the sum of such amounts for each year				
(2001) N/A (2000) N/A (1999) N/A (1998) N/A					
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					
(2001) (2000) (1999) (1998)					
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 1998 through 2001, 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)

N/A

	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)

N/A

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**

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
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		
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	41	
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)

N/A

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(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)

N/A

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

- 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.)

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

Yes	No	Amount

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of**

(i) **Cash**

(ii) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

[illegible]

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶

☐ Yes ☒ No

b If "Yes," complete the following schedule

[illegible]



Yad Sarah יד שרה

Israel's largest volunteer organization
A unique network of homecare support services

Headquarters Yad Sarah House, Kiryat Weinberg, 124 Herzl Boulevard, 96187 Jerusalem, Israel
Tel 02-644-4444 Fax 02-644-4508 E-mail info@yadsarah.org.il Website [//www.yadsarah.org.il](http://www.yadsarah.org.il)

PRESIDIUM

Prof. Yehuda L. Dason
Director Children's Medical
Center of Israel

Prof. Menachem Elon
Former Deputy President
Supreme Court

Prof. Leon Epstein
Hadassah University Hospital

Prof. Mervyn Gotman
Cardiac Institute
Hadassah University Hospital

Dr. Asher Hegerin
Head Banking Institute
Tel Aviv

Prof. Jonathan Mann
Hebrew University-Hadassah
School of Dental Medicine

Prof. Jacob Mincal
Maccabi Health Services

Prof. Eliezer Robinson
Head, Oncology Institute
Rambam Hospital Haifa

Prof. Ezra Sohar
Sheba-Tel Hashomer
Medical Center

Friends of Yad Sarah

IN THE U.S.
Room 1450 Parker Plaza
400 Kelly Street
Fort Lee NJ 07024
Tel. 201-944-7820

IN THE U.K.
c/o Cohen Arnold & Co.
13/17 New Burlington Place
Regent Street
London W1X 2 JP
Tel. 0171 734-1362

IN CANADA
331 Homewood Avenue
North York, Ontario M2R 2N7
Tel. 416-221-2711

Services in 85 branches
throughout Israel

Free lending of medical and
rehabilitative equipment

Personal emergency alarms

Transportation for the disabled

Rehabilitative workshops

Day rehabilitation centers

Employment center
for older immigrants

Geriatric dental clinic

Laundry service for
the incontinent

Guidance resource
and exhibition centers

Outreach to the homebound

Oxygen service

Information centers

Toy library & enrichment
center for special children

Meal service

Founded by the late
Jacob Lupellensaid

Part 7 line 93

SCHEDULE C

Branch of medical and rehabilitative equip.	810,000
Computerized personal alarm system	114,000
Transportation for the disabled	518,000
Oxygen service	664,000
Laundry service for the incontinent	5,000
Rehab. Day center	91,000
Toy library and enrichment center	10,000
Geriatric dental clinic	148,000
Guidance centers	117,000

Total

2,477,000

2002