

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)

OMB No 1545-0047

2003

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 2003 calendar year, or tax year beginning , 2003, 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

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) ▶

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

G Website: ▶

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527K 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.

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)

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 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:

a Direct public support

b Indirect public support

c Government contributions (grants)

1a 9,031,000

1b

1c

d Total (add lines 1a through 1c) (cash \$ 8,992,000 noncash \$ 39,000)

1d 9,031,000

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 3,209,000

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4 22,000

5 Dividends and interest from securities

5

6a Gross rents

6a 92,000

b Less: rental expenses

6b

c Net rental income or (loss) (subtract line 6b from line 6a)

6c 92,000

7 Other investment income (describe ▶)

7

8a Gross amount from sales of assets other than inventory

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). If any amount is from gaming, check here ☐

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)

11 113,000

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

12 12,467,000

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

13 11,665,000

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

14 556,000

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

15 555,000

16 Payments to affiliates (attach schedule)

16

17 Total expenses (add lines 16 and 44, column (A))

17 12,776,000

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

18 61,309,000

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

19 30451,000

20 Other changes in net assets or fund balances (attach explanation) DEVALUATION

20 3,821,000

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)

21 33,963,000

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 22 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 \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	86,500		86,500	
26	Other salaries and wages	4293,500	3,920,000	123,500	250,000
27	Pension plan contributions	700,000	648,000	28,000	24,000
28	Other employee benefits				
29	Payroll taxes	468,000	399,000	25,000	44,000
30	Professional fundraising fees	61,000			61,000
31	Accounting fees	10,000		10,000	
32	Legal fees				
33	Supplies	762,000	701,000	61,000	
34	Telephone	222,000	210,000	7,000	5,000
35	Postage and shipping	184,000	103,000	7,000	80,000
36	Occupancy				
37	Equipment rental and maintenance	386,000	386,000		
38	Printing and publications	217,000	137,000	6,000	74,000
39	Travel	31,000	14,000		17,000
40	Conferences, conventions, and meetings	152,000	152,000		
41	Interest	130,000		130,000	
42	Depreciation, depletion, etc. (attach schedule)	3378,000	3378,000		
43	Other expenses not covered above (itemize): a UTILITIES	258,000	232,000	26,000	
b	UPKEEP & GENERAL EXPENSES	790,000	774,000	16,000	
c	VEHICLES EXPENSES	565,000	556,000	9,000	
d	GENERAL INSURANCE	82,000	55,000	27,000	
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	12,776,000	11,665,000	556,000	555,000

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 25 of the instructions.)What is the organization's primary exempt purpose? HOME CARE SUPPORT SERVICES FOR FAMILIES
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 \$ 7,594,000)
b	COMPUTERIZED PERSONAL ALARM SYSTEM (Grants and allocations \$ 312,000)
c	TRANSPORTATION FOR THE DISABLED (Grants and allocations \$ 1,967,000)
d	OXYGEN SERVICE (Grants and allocations \$ 257,000)
e	Other program services (attach schedule) (Grants and allocations \$ SCHEDULE B 1,135,000)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services) <u>11,665,000</u>

YAD SARAH 98 015 1689

Part IV Balance Sheets (See page 25 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	39,000	45	89,000
46	Savings and temporary cash investments	70,000	46	35,000
47a	Accounts receivable	849,000		
47b	Less: allowance for doubtful accounts	673,000	47c	849,000
48a	Pledges receivable			
48b	Less: allowance for doubtful accounts		48c	
49	Grants receivable		49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
51a	Other notes and loans receivable (attach schedule)			
51b	Less: allowance for doubtful accounts		51c	
52	Inventories for sale or use		52	
53	Prepaid expenses and deferred charges		53	
54	Investments—securities (attach schedule) ☐ Cost ☐ FMV	7,052,000	54	8,188,000
55a	Investments—land, buildings, and equipment: basis			
55b	Less: accumulated depreciation (attach schedule)		55c	
56	Investments—other (attach schedule)		56	
57a	Land, buildings, and equipment: basis	55,060,000		
57b	Less: accumulated depreciation (attach schedule)	24,330,000	57c	30,730,000
58	Other assets (describe)		58	
59	Total assets (add lines 45 through 58) (must equal line 74)	34,635,000	59	39,891,000
60	Accounts payable and accrued expenses	1,015,000	60	2,002,000
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	
64b	Mortgages and other notes payable (attach schedule)		64b	
65	Other liabilities (describe: DEPOSITS FOR RENTAL MEDICAL EQUIPMENT)	3,169,000	65	3,926,000
66	Total liabilities (add lines 60 through 65)	4,184,000	66	5,928,000
67	Unrestricted		67	
68	Temporarily restricted		68	
69	Permanently restricted		69	
70	Capital stock, trust principal, or current funds		70	
71	Paid-in or capital surplus, or land, building, and equipment fund	23,646,000	71	25,963,000
72	Retained earnings, endowment, accumulated income, or other funds	6,805,000	72	8,000,000
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)	30,451,000	73	33,963,000
74	Total liabilities and net assets / fund balances (add lines 66 and 73)	34,635,000	74	39,891,000

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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a Total revenue, gains, and other support per audited financial statements. ▶	a 12,467.00	a Total expenses and losses per audited financial statements. ▶	a 12,776.00
b Amounts included on line a but not on line 12, Form 990: (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 —	b Amounts included on line a but not on line 17, Form 990: (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 12,467.00	c Line a minus line b . ▶	c 12,776.00
d Amounts included on line 12, Form 990 but not on line a : (1) Investment expenses not included on line 6b, Form 990 \$ _____ (2) Other (specify): _____ \$ _____ Add amounts on lines (1) and (2) ▶	d —	d Amounts included on line 17, Form 990 but not on line a : (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 12,467.00	e Total expenses per line 17, Form 990 (line c plus line d). ▶	e 12,776.00

Part V	List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)
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[illegible]

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 28 of the instructions.

Part VI Other Information (See page 28 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.		✓
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 If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a 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?		✓
b If "Yes," enter the name of the organization ▶ and check whether it is ☐ exempt or ☐ nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions 81a		
b Did the organization file Form 1120-POL for this year?	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?		✓
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?	✓	
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?		✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	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.		✓
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?	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?		
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		✓
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
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.		✓
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ <u>N/A</u>		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization. ▶ <u>N/A</u>		
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, 2003 (See instructions.) 90b	283	
91 The books are in care of ▶ <u>DAVID DAVIS</u> Telephone no. ▶ <u>()</u> Located at ▶ <u>124 HERZL BLVD. JERUSALEM, ISRAEL</u> ZIP + 4 ▶ <u>96187</u>		
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 ▶ <u>N/A</u> 92		

Part VII Analysis of Income-Producing Activities (See page 33 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 <u>SCHEDULE C</u>					3,209,000
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					22,000
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					92,000
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 <u>PROFIT SALE OF VEHICLES</u>					113,000
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					3,436,000
105 Total (add line 104, columns (B), (D), and (E)).					3,436,000

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 34 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	<u>ALL OUR SERVICES ARE PROVIDED AT LARGE FOR FREE + SOME AT NOMINAL FEES LESS THAN THE COST OF SUCH SERVICE</u>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 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
<u>MP</u>	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 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 penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, the information is true and correct. Other information (other than preparer) is based on all information of which preparer has any knowledge.

Date

MAY 10, 2004

FINANCIAL OFFICER

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

(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.)

2003

Department of the Treasury
Internal Revenue Service

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

Name of the organization

YAD SARAH

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		

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 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

- 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 IV FORM 990*

e Transfer of any part of its income or assets?

- 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.)

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

- 4** Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

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 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 6 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	7,769,000	7,129,000	7,332,800	9,378,360	31,809,640
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	2,477,000	2,330,000	2,770,000	1,968,000	9,045,000
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	657,000	709,000	248,000	131,000	1,745,000
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	10,903,000	10,168,000	10,051,280	11,477,360	42,599,640
24 Line 23 minus line 17	8,426,000	7,838,000	7,281,280	9,509,360	33,054,640
25 Enter 1% of line 23	109,030	101,680	100,513	114,774	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24.					26a 671,093
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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,002,642
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 33,054,640
d Add: Amounts from column (e) for lines: 18 1,745,000 19 22 1,745,000 26b 1,002,642					26d 1,771,442
e Public support (line 26c minus line 26d total)					26e 21,283,198
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 65 %
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: (2002) N/A (2001) N/A (2000) N/A (1999) 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: (2002) N/A (2001) N/A (2000) N/A (1999) N/A					
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 1999 through 2002, 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		

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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		
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) 2003	(b) 2002	(c) 2001	(d) 2000	(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 12 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.)

Yes	No	Amount

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

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Prof. Menachem Elon
Former Deputy President
Supreme Court

Prof. Leon Epstein
Hadassah University Hospital

Prof. Mervyn Gotsman
Cardiac Institute
Hadassah University Hospital

Dr. Asher Halperin
Head, Banking Institute
Tel Aviv

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

Prof. Jacob Menczel
Maccabi Health Services

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Offices also in Belgium, France,
Holland, Sweden & Switzerland

Services in 100 branches
throughout Israel

Free lending of medical and
rehabilitative equipment

Personal emergency alarms

Transportation for the disabled

Rehabilitative workshops

Day care rehabilitation centers

Employment center
for older immigrants

Geriatric dental clinics

Laundry service for
the incontinent

Guidance, resource
and exhibition centers

Outreach to the homebound

Oxygen service

Information centers

Toy library & play
center for special-needs children

Meal service

**Founded by the late
Jacob Lupolianski**

Part 7 line 93

2003

SCHEDULE C

Branch of medical and rehabilitative equip	1,061,000
Computerized personal alarm system	118,000
Transportation for the disabled	492,000
Oxygen service	751,000
Laundry service for the incontinent	7,000
Rehab. Day center	156,000
Toy library and enrichment center	21,000
Geriatric dental clinic	216,000
Guidance centers	140,000
Hot meals for elderly	247,000
Total	3,209,000