

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2020

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundation) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Form 990 Department of the Treasury Internal Revenue Service

A For the 2020 calendar year, or tax year beginning 01-01-2020, and ending 12-31-2020

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: FRIENDS OF THE ISRAEL DEFENSE FORCES. Doing business as. Number and street (or P.O. box if mail is not delivered to street address): 60 EAST 42ND STREET. Room/suite. City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 101650015

D Employer identification number: 13-3156445. E Telephone number: (212) 244-3118. G Gross receipts \$ 93,081,198

F Name and address of principal officer: RABBI STEVEN WEIL, 60 EAST 42ND STREET, NEW YORK, NY 101650015

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.FIDF.ORG

K Form of organization: Corporation

L Year of formation: 1981. M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO OFFER EDUCATIONAL, CULTURAL, RECREATIONAL, SOCIAL SERVICES PROGRAMS, (CONTINUED ON SCHEDULE O) AND FACILITIES THAT PROVIDE HOPE, PURPOSE, AND LIFE-CHANGING SUPPORT FOR THE SOLDIERS WHO PROTECT ISRAEL AND JEWS WORLDWIDE.

Table with 2 columns: Description, Amount. Rows 2-7a: 2 Check this box, 3 Number of voting members (72), 4 Number of independent voting members (72), 5 Total number of individuals employed (141), 6 Total number of volunteers (907), 7a Total unrelated business revenue (0)

Table with 3 columns: Description, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (88,387,365 / 59,306,597), 9 Program service revenue (0 / 0), 10 Investment income (1,703,500 / 1,689,196), 11 Other revenue (-2,762,035 / -735,015), 12 Total revenue (87,328,830 / 60,260,778)

Table with 3 columns: Description, Prior Year, Current Year. Rows 13-19: 13 Grants and similar amounts paid (80,719,296 / 56,270,263), 14 Benefits paid (0 / 0), 15 Salaries, other compensation (15,678,546 / 14,720,529), 16a Professional fundraising fees (453,075 / 378,460), 17 Other expenses (12,742,153 / 6,613,425), 18 Total expenses (109,593,070 / 77,982,677), 19 Revenue less expenses (-22,264,240 / -17,721,899)

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (218,832,496 / 205,518,982), 21 Total liabilities (17,900,511 / 35,287,566), 22 Net assets or fund balances (200,931,985 / 170,231,416)

Part II Signature Block

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.

Sign Here: Signature of officer ALAN SRULOWITZ CFO, Date 2021-09-20, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date 2021-09-20, Check if self-employed, PTIN P00504182, Firm's name GRANT THORNTON LLP, Firm's EIN 36-6055558, Firm's address 757 THIRD AVENUE 3RD FLOOR, NEW YORK, NY 100172013, Phone no. (212) 599-0100

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III



1 Briefly describe the organization's mission:

TO OFFER EDUCATIONAL, CULTURAL, RECREATIONAL, SOCIAL SERVICES PROGRAMS, AND FACILITIES THAT PROVIDE HOPE, PURPOSE, AND LIFE-CHANGING SUPPORT FOR THE SOLDIERS WHO PROTECT ISRAEL AND JEWS WORLDWIDE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 26,971,319 including grants of \$ 26,194,593 ) (Revenue \$ )

SEE SCHEDULE OWELLBEING AND RECREATIONAL PROGRAMSTHE DIGNITY PROGRAM EASES THE BURDEN BY PROVIDING ECONOMIC RELIEF FOR SOLDIERS WHO ARE IN FINANCIAL DISTRESS THROUGH THE PROVISION OF CASH SUBSIDIES, BASIC FURNITURE AND HOME APPLIANCES, HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER ASSISTANCE TO THEIR FAMILIES. DURING 2020, FIDF PROVIDED APPROXIMATELY \$5.4 MILLION FOR SUCH ASSISTANCE TO ABOUT 11,507 SOLDIERS.THE LONE SOLDIERS PROGRAM ENSURES LONE SOLDIERS NEVER FEEL TRULY ALONE BY ENABLING FIDF TO ACT AS A SECOND FAMILY FOR SOLDIERS WHO HAVE NO IMMEDIATE FAMILY IN ISRAEL DURING THEIR MILITARY SERVICE. FIDF ALSO SPONSORS FLIGHTS FOR LONE COMBAT SOLDIERS, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR HOME COUNTRIES DURING THEIR PERIOD OF SERVICE. DURING 2020, FIDF PROVIDED APPROXIMATELY \$4.5 MILLION TO ASSIST OVER 6,730 LONE SOLDIERS THROUGH THESE PROGRAMS.THE LEGACY PROGRAM PROVIDES COMFORT AND CARE BY HELPING THOSE FAMILIES WHO HAVE SUFFERED A DEVASTATING LOSS OF A LOVED ONE FALLEN DURING MILITARY SERVICE. THROUGH RECREATIONAL VACATIONS IN ISRAEL WITH ACTIVITIES SUCH AS WORKSHOPS, SHOWS, EXCURSIONS, ENTERTAINMENT BY POPULAR ISRAELI ARTISTS, SPORTS ACTIVITIES, AND MORE, FIDF STANDS UNITED BY THE SIDE OF THESE BELOVED FAMILIES THROUGH THEIR LIVES. THE PROGRAM ALSO SPONSORS TRIPS TO THE UNITED STATES FOR CHILDREN AND SIBLINGS OF FALLEN SOLDIERS WHO SHARE THE EXPERIENCE OF SUMMER CAMP IN THE U.S. WITH AMERICAN CHILDREN OF SIMILAR AGE. DURING 2020, FIDF PROVIDED APPROXIMATELY \$900 THOUSAND FOR SUCH ACTIVITIES, AIDING OVER 2,435 MEMBERS OF BEREAVED FAMILIES.THE SPIRIT/REST AND RECREATION PROGRAM SPONSORS VARIOUS UNITS WITH WELLBEING NEEDS SUCH AS FUN DAYS, TRIPS AND SPORTS EVENTS AND WELLBEING EQUIPMENT, AND PROVIDES A WEEK OF REST AND RECOVERY FOR ACTIVE-DUTY COMBAT UNITS. SOLDIERS ENJOY A WEEK OF R&R AT RECREATION CENTERS WHICH ARE FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOLS, FITNESS ROOMS, AND OTHER AMENITIES. DURING 2020, FIDF PROVIDED APPROXIMATELY \$800 THOUSAND FOR SUCH ACTIVITIES, SPONSORING 57 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF ABOUT 5,530 SOLDIERS. THE ADOPT A BRIGADE PROGRAM PROVIDES SUPPORT FOR THE DIGNITY PROGRAM, SPIRIT/REST AND RECREATION PROGRAM, THE LONE SOLDIERS PROGRAM AND GENERAL WELLBEING ACTIVITIES OF THE DESIGNATED BRIGADES. DURING 2020, FIDF PROVIDED APPROXIMATELY \$1.8 MILLION TO SPONSOR THE GENERAL WELLBEING NEEDS OF THE 10 BRIGADES ADOPTED BY FIDF (APPROXIMATELY 37,500 SOLDIERS).THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL ACTIVITIES FOR DESIGNATED BATTALIONS. DURING 2020, FIDF PROVIDED APPROXIMATELY \$1.9 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER WELLBEING ACTIVITIES FOR THE 81 BATTALIONS ADOPTED BY FIDF (APPROXIMATELY 30,000 SOLDIERS).THE WOUNDED VETERANS PROGRAM OFFERED A SECOND CHANCE AT A LIFE WITHOUT LIMITATIONS IN 2020 WITH APPROXIMATELY \$2.2 MILLION TO SPONSOR ACTIVITIES SUPPORTING OVER 1,050 WOUNDED VETERANS.THE SPIRITUAL NEEDS PROGRAM, IN COOPERATION WITH THE IDF RABBINATE, PROVIDES FOR JUDAICA AND RITUAL ARTICLES, HOLIDAY CELEBRATIONS AND ACTIVITIES AND OTHER EDUCATIONAL AND SOCIAL ACTIVITIES. DURING 2020, FIDF PROVIDED APPROXIMATELY \$3.5 MILLION TO SPONSOR SUCH ARTICLES AND ACTIVITIES.

4b (Code: ) (Expenses \$ 24,796,072 including grants of \$ 23,524,660 ) (Revenue \$ )

SEE SCHEDULE OEDUCATIONAL AND SCHOLARSHIP PROGRAMSTHE FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLES SPONSORS TO DIRECTLY SEE THE "IMPACT" OF THEIR DONATIONS ON VETERANS' LIVES, AND OFFERS THE OPPORTUNITY TO BUILD RELATIONSHIPS WHICH LAST WAY BEYOND THE COMPLETION OF THE RECIPIENT'S STUDIES. TO BE ELIGIBLE, VETERANS MUST COME FROM A COMBAT OR COMBAT-SUPPORT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP. FIDF PARTNERS WITH 20 ORGANIZATIONS WHICH EMPOWER THE STUDENTS TO HELP THEIR COMMUNITIES AND IMPROVE THEIR ENVIRONMENT. IN THE 2020-2021 ACADEMIC YEAR, FIDF WAS ABLE TO FUND APPROXIMATELY 4,225 SCHOLARSHIPS OF COLLEGE OR UNIVERSITY STUDY. IN 2020, FIDF HAD GRANTED APPROXIMATELY \$17.1 MILLION OF SCHOLARSHIP ASSISTANCE.DURING 2020, FIDF ALSO SPONSORED APPROXIMATELY \$6.4 MILLION OF EDUCATIONAL PROGRAMS WHICH PROVIDE FOR A SUCCESSFUL CONTINUUM FROM HIGH SCHOOL TO HIGHER EDUCATION, OR FOR SOLDIERS TO ENTER DIRECTLY INTO THE JOB MARKET. THESE PROGRAMS UTILIZE SEMINARS, WORKSHOPS, DISCUSSION GROUPS AND FIELD TRIPS TO ALSO ASSIST NEW IMMIGRANT SOLDIERS IN THEIR ASSIMILATION PROCESS, PROVIDE ENRICHMENT OPPORTUNITIES TO SOLDIERS WITH SPECIAL NEEDS, AND DEVELOP EDUCATIONAL RESOURCES. DURING 2020, ABOUT 28,863 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES.

4c (Code: ) (Expenses \$ 7,295,822 including grants of \$ 6,551,011 ) (Revenue \$ )

SEE SCHEDULE OCONSTRUCTION PROGRAMSFIDF HELPS PROVIDE A 'HOME AWAY FROM HOME' BY SPONSORING THE CONSTRUCTION, REFURBISHMENT AND MAINTENANCE OF RECREATION AND SPORTS CENTERS, CULTURAL AND EDUCATIONAL FACILITIES, SYNAGOGUES, MEMORIAL ROOMS, AUDITORIUMS, AND SOLDIER RECREATIONAL HOMES FOR SOLDIERS THROUGHOUT ISRAEL. THESE FACILITIES RANGE FROM INDIVIDUAL STRUCTURES TO LARGE WELLBEING COMPLEXES. FIDF ALSO SPONSORS THE CONSTRUCTION AND RENOVATION OF SMALLER PROJECTS AND SEMI-PERMANENT FACILITIES, SUCH AS SOCIAL CLUBS, AND SYNAGOGUES THAT SOLDIERS CAN USE EVERYWHERE. CONSTRUCTION ACTIVITY DURING 2020 WAS AS FOLLOWS: 3 CONSTRUCTION PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$4.4 MILLION, 14 ADDITIONAL PROJECTS WERE UNDER CONSTRUCTION, WITH A TOTAL BUDGET OF APPROXIMATELY \$32 MILLION, AND 9 PROJECTS WERE IN THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$19.4 MILLION. IN ADDITION, 100 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$1.7 MILLION.

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 59,063,213

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 22 through 38 regarding tax-exempt bond issues, excess benefit transactions, and related party transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and gaming winnings.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 16 main rows (2a-16) and sub-rows (a-f). Columns include question text, input fields (e.g., 2a, 7d, 10a, 11a, 12b, 13b, 13c), and response columns (Yes, No, Yes, No). Includes instructions for filing requirements and specific tax rules.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, CT, FL, GA, IL, MD, MA, MI, NJ, NY, OH, PA, TX, WA
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website Upon request Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: ALAN SRULOWITZ CFO 60 EAST 42ND STREET SUITE 1820 NEW YORK, NY 10165 (212) 244-3118

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RABBI PETER WEINTRAUB ..... NATIONAL CHAIRMAN	2.00 ..... 0.00	X		X				0	0	0
(2) ROBERT COHEN ..... PRESIDENT	2.00 ..... 0.00	X		X				0	0	0
(3) NILY FALIC ..... CHAIRMAN EMERITUS	2.00 ..... 0.00	X		X				0	0	0
(4) LARRY J HOCHBERG ..... CHAIRMAN EMERITUS	2.00 ..... 0.00	X		X				0	0	0
(5) ARTHUR STARK ..... CHAIRMAN EMERITUS	2.00 ..... 0.00	X		X				0	0	0
(6) JOEL GREENBERG ..... NATIONAL VICE PRESIDENT (THRU 12/20)	2.00 ..... 0.00	X		X				0	0	0
(7) MARC PERLMAN ..... NATIONAL VICE PRESIDENT	2.00 ..... 0.00	X		X				0	0	0
(8) TONY RUBIN ..... NATIONAL VICE PRESIDENT	1.00 ..... 0.00	X		X				0	0	0
(9) ROBIN SELATI ..... TREASURER	2.00 ..... 0.00	X		X				0	0	0
(10) STEPHEN RUBIN ESQ ..... SECRETARY/GENERAL COUNSEL	2.00 ..... 0.00	X		X				0	0	0
(11) ALISA ABECASSIS ..... DIRECTOR (AS OF 09/20)	1.00 ..... 0.00	X						0	0	0
(12) RICKI ALON ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(13) HARVEY AXELROD ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(14) SAMMY BAR-OR ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(15) DR ROS BARRON ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(16) RONNY BEN JOSEF ..... DIRECTOR	1.00 ..... 0.00	X						0	0	0
(17) DANIEL BENEDICT ..... DIRECTOR (AS OF 09/20)	1.00 ..... 0.00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee			
(18) SCOTT BLACK DIRECTOR	1.00 0.00	X					0	0	
(19) MAX BLANKFELD DIRECTOR	1.00 0.00	X					0	0	
(20) ALAN BRODY DIRECTOR	1.00 0.00	X					0	0	
(21) DOUG BUNIM DIRECTOR	1.00 0.00	X					0	0	
(22) ROBERT BURMAN DIRECTOR	1.00 0.00	X					0	0	
(23) FRED DISTENFELD DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(24) OSCAR FELDENKREIS DIRECTOR	1.00 0.00	X					0	0	
(25) WILLIAM FOX DIRECTOR	1.00 0.00	X					0	0	
(26) ALBERT FRANK DIRECTOR	1.00 0.00	X					0	0	
(27) FRED GLUCKMAN DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(28) MITCHELL GOLD DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(29) GABRIEL GROISMAN DIRECTOR	1.00 0.00	X					0	0	
(30) HARRY GROSS DIRECTOR	1.00 0.00	X					0	0	
(31) BERNIE GROVEMAN DIRECTOR	1.00 0.00	X					0	0	
(32) IRWIN HABER DIRECTOR	1.00 0.00	X					0	0	
(33) DAVID HAGER DIRECTOR	1.00 0.00	X					0	0	
(34) DANIEL HYMAN DIRECTOR	1.00 0.00	X					0	0	
(35) MEIR IZAK DIRECTOR	1.00 0.00	X					0	0	
(36) MARC JASON DIRECTOR	1.00 0.00	X					0	0	
(37) DR MICHAEL KALISMAN DIRECTOR	1.00 0.00	X					0	0	
(38) JERRY KAPLAN DIRECTOR	1.00 0.00	X					0	0	
(39) MICHAEL KARLIN DIRECTOR	1.00 0.00	X					0	0	
(40) DR SHMUEL KATZ DIRECTOR	1.00 0.00	X					0	0	
(41) ALAN KATZ DIRECTOR	1.00 0.00	X					0	0	
(42) ALON KAUFMAN DIRECTOR	1.00 0.00	X					0	0	
(43) ANDREW KLABER DIRECTOR	1.00 0.00	X					0	0	
(44) RICHARD KWAL DIRECTOR	1.00 0.00	X					0	0	
(45) AVI LERNER DIRECTOR	1.00 0.00	X					0	0	
(46) MOREY LEVOVITZ DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(47) NATHAN LEWINGER DIRECTOR	1.00 0.00	X					0	0	
(48) MELINDA LOWELL PALTROW DIRECTOR	1.00 0.00	X					0	0	
(49) BRIAN MERMELSHTEIN DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(50) SHARON MISHKIN DIRECTOR (THRU 12/20)	1.00 0.00	X					0	0	
(51) JERRY MIZEL DIRECTOR	1.00 0.00	X					0	0	
(52) SAM MOSHE DIRECTOR	1.00 0.00	X					0	0	
(53) WENDY MOSKOWITZ DIRECTOR	1.00 0.00	X					0	0	
(54) JORDE NATHAN DIRECTOR	1.00 0.00	X					0	0	
(55) SORAYA YOUNES NAZARIAN DIRECTOR	1.00 0.00	X					0	0	
(56) SPENCER PARTRICH DIRECTOR	1.00 0.00	X					0	0	
(57) ROBERT POLAK DIRECTOR	1.00 0.00	X					0	0	
(58) AMITAI RAZIEL DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(59) ISRAEL ROIZMAN DIRECTOR	1.00 0.00	X					0	0	
(60) ARI RYAN DIRECTOR	1.00 0.00	X					0	0	
(61) HAIM SABAN DIRECTOR (AS OF 09/20)	1.00 0.00	X					0	0	
(62) MONICA SASSON DIRECTOR	1.00 0.00	X					0	0	
(63) FELA SHAPELL DIRECTOR	1.00 0.00	X					0	0	
(64) DR ROBERT SHILLMAN DIRECTOR	1.00 0.00	X					0	0	
(65) MORRIS SILVERMAN DIRECTOR	1.00 0.00	X					0	0	
(66) NORMAN SMITH DIRECTOR	1.00 0.00	X					0	0	
(67) GARRY SOBEL DIRECTOR	1.00 0.00	X					0	0	
(68) LLOYD SOKOLOFF DIRECTOR	1.00 0.00	X					0	0	
(69) ELIE WEISS DIRECTOR	1.00 0.00	X					0	0	
(70) MICHAEL WERNER DIRECTOR	1.00 0.00	X					0	0	
(71) DAVID WIENER DIRECTOR	1.00 0.00	X					0	0	
(72) SHAHRAM YAGHOUBZADEH DIRECTOR	1.00 0.00	X					0	0	
(73) OFER YARDENI DIRECTOR	1.00 0.00	X					0	0	
(74) ARIE ZWEIG DIRECTOR	1.00 0.00	X					0	0	
(75) MEIR KLIFI-AMIR NATIONAL DIRECTOR & CEO (THRU 08/20)	40.00 0.00			X		667,687	0	29,970	
(76) STEVEN WEIL NATIONAL DIRECTOR & CEO (AS OF 09/20)	40.00 0.00			X		222,600	0	14,367	
(77) JEFFREY E GOLDBERG CHIEF FINANCIAL OFFICER	40.00 0.00			X		220,555	0	14,595	
(78) LILACH OHAD CHIEF OPERATING OFFICER	40.00 0.00			X		206,147	0	22,775	
(79) JOSHUA FOGELSON FORMER DEPUTY NATIONAL DIRECTOR	40.00 0.00			X		322,108	0	20,399	
(80) GALIT BRICHTA EXECUTIVE DIRECTOR	40.00 0.00			X		270,197	0	47,461	
(81) TAMIR OPPENHEIM EXECUTIVE DIRECTOR	40.00 0.00			X		168,571	0	47,987	
(82) SHELLY KAIDAR FORMER V.P. PROJECTS & PROGRAMS	40.00 0.00			X		168,109	0	37,243	
(83) DINA BEN ARI EXECUTIVE DIRECTOR	40.00 0.00			X		187,336	0	16,560	
(84) JENNA GRIFFIN EXECUTIVE DIRECTOR	40.00 0.00			X		159,939	0	16,256	
(85) ARI DALLAS SENIOR V.P., NATIONAL AFFAIRS	40.00 0.00			X		157,467	0	1,850	
(86) AVISHAG GOLDWERGER V.P. OF MARKETING	40.00 0.00			X		172,010	0	52,849	
(87) ASHLEY CLEMENTE V.P. OF INFORMATION TECHNOLOGY	40.00 0.00			X		164,365	0	32,454	
(88) SUSAN LEVIN-ABIR EXECUTIVE DIRECTOR	40.00 0.00			X		150,403	0	44,932	
(89) LIOR ZOMMER DIRECTOR OF SPECIAL EVENTS	40.00 0.00			X		140,383	0	44,853	
(90) GUY RONEN EXECUTIVE DIRECTOR	40.00 0.00			X		143,430	0	15,658	
<b>1b Sub-Total</b>									
<b>1c Total from continuation sheets to Part VII, Section A</b>									
<b>1d Total (add lines 1b and 1c)</b>						3,521,307	0	460,209	

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **3 1**

	Yes	No
<b>3</b> Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	3 Yes	
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	4 Yes	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	5	No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MOSAIC TOURS & TRAVEL 6345 COLLINS AVENUE MIAMI BEACH, FL 33141	TRAVEL SERVICES	380,063
THE MESSINA GROUP INC 1155 CONNECTICUT AVENUE NW WASHINGTON, DC 20036	ONLINE OUTREACH	378,460
PUDER PUBLIC RELATIONS LLC ARIK PUDER 444 EAST 82ND ST APT 24 NEW YORK, NY 10028	PUBLIC RELATION	180,215
EFFI IDAN 33 HAPALMACH ZICHRON YAAKOV 3094633 IS	MANAGEMENT CONSULTING	159,863
GRANT THORNTON 757 THIRD AVE NEW YORK, NY 10017	AUDIT SERVICES	127,538

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **8**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . .	<b>1a</b>	1,700,022			
	<b>b</b> Membership dues . . .	<b>1b</b>				
	<b>c</b> Fundraising events . . .	<b>1c</b>	5,816,879			
	<b>d</b> Related organizations	<b>1d</b>				
	<b>e</b> Government grants (contributions)	<b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	51,789,696			
<b>g</b> Noncash contributions included in lines 1a - 1f:\$	<b>1g</b>	2,354,875				
<b>h Total.</b> Add lines 1a-1f . . . . .			59,306,597			

<b>Program Service Revenue</b>		Business Code				
<b>2a</b>						
<b>b</b>						
<b>c</b>						
<b>d</b>						
<b>e</b>						
<b>f</b>	All other program service revenue.					
<b>g Total.</b> Add lines 2a-2f. . . . .						

<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		715,926			715,926
<b>4</b>	Income from investment of tax-exempt bond proceeds					
<b>5</b>	Royalties . . . . .					
<b>6a</b>	Gross rents	(i) Real				
		(ii) Personal				
		<b>6a</b>				
		<b>6b</b>				
<b>b</b>	Less: rental expenses	<b>6b</b>				
<b>c</b>	Rental income or (loss)	<b>6c</b>				
<b>d</b>	Net rental income or (loss) . . . . .					
<b>7a</b>	Gross amount from sales of assets other than inventory	(i) Securities	32,931,557			
		(ii) Other				
		<b>7a</b>				
		<b>7b</b>				
<b>b</b>	Less: cost or other basis and sales expenses	<b>7b</b>	31,958,287			
<b>c</b>	Gain or (loss)	<b>7c</b>	973,270			
<b>d</b>	Net gain or (loss) . . . . .		973,270			973,270
<b>8a</b>	Gross income from fundraising events (not including \$ <u>5,816,879</u> of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>	269,190			
		<b>8b</b>	849,741			
		<b>c</b>	Net income or (loss) from fundraising events . . . . .		-580,551	
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>	14,743			
		<b>9b</b>	12,392			
		<b>c</b>	Net income or (loss) from gaming activities . . . . .		2,351	
<b>10a</b>	Gross sales of inventory, less					

returns and allowances . . .	<b>10a</b>				
<b>b</b> Less: cost of goods sold	<b>10b</b>				
<b>c</b> Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue	Business Code				
<b>11a</b> REALIZED FOREIGN EXCHA	900099	-156,815			-156,815
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue . . . . .					
<b>e Total.</b> Add lines 11a-11d . . . . .		-156,815			
<b>12 Total revenue.</b> See instructions . . . . .		60,260,778	0	0	954,181

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).  
 Check if Schedule O contains a response or note to any line in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	56,270,263	56,270,263		
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	3,020,176	420,656	1,365,159	1,234,361
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	9,515,749	1,325,371	4,301,242	3,889,136
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	84,024	11,703	37,980	34,341
<b>9</b> Other employee benefits	1,254,238	174,693	566,932	512,613
<b>10</b> Payroll taxes	846,342	117,880	382,558	345,904
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal	9,082		9,082	
<b>c</b> Accounting	59,341		59,341	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17	378,460			378,460
<b>f</b> Investment management fees				
<b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,313,479	317,113	700,993	1,295,373
<b>12</b> Advertising and promotion	166,797	36,813	15,211	114,773
<b>13</b> Office expenses	1,440,353	135,780	802,825	501,748
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	1,651,000	103,164	928,702	619,134
<b>17</b> Travel	482,895	149,777	175,951	157,167
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	152,360		152,360	
<b>23</b> Insurance	268,335		268,173	162
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> MISC. EXPENSES	69,783		69,783	
<b>b</b>				
<b>c</b>				
<b>d</b>				
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	77,982,677	59,063,213	9,836,292	9,083,172
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part IX

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash-non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments	57,770,800	<b>2</b>	64,417,833
	<b>3</b> Pledges and grants receivable, net . . . . .	110,366,839	<b>3</b>	73,867,440
	<b>4</b> Accounts receivable, net . . . . .	10,739	<b>4</b>	9,875
	<b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	
	<b>8</b> Inventories for sale or use . . . . .		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges . . . . .	430,641	<b>9</b>	149,163
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 1,957,911		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 1,185,309	855,227	<b>10c</b> 772,602
	<b>11</b> Investments—publicly traded securities . . . . .	10,680,245	<b>11</b>	12,882,211
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .	38,651,652	<b>12</b>	53,380,105
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11	66,353	<b>15</b>	39,753
<b>16 Total assets:</b> Add lines 1 through 15 (must equal line 33) . . . . .	218,832,496	<b>16</b>	205,518,982	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	2,207,166	<b>17</b>	2,096,672
	<b>18</b> Grants payable . . . . .	6,358,311	<b>18</b>	20,213,078
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	9,335,034	<b>25</b>	12,977,816
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	17,900,511	<b>26</b>	35,287,566
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions . . . . .	36,108,270	<b>27</b>	39,326,272
	<b>28</b> Net assets with donor restrictions	164,823,715	<b>28</b>	130,905,144
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	200,931,985	<b>32</b>	170,231,416
<b>33</b> Total liabilities and net assets/fund balances	218,832,496	<b>33</b>	205,518,982	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	60,260,778
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	77,982,677
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-17,721,899
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	200,931,985
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	2,352,171
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	-15,330,841
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	<b>10</b>	170,231,416

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**Form 990, Special Condition Description:**

**Special Condition Description**

**SCHEDULE A**  
**(Form 990 or**  
**990EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.**  
**▶ Attach to Form 990 or Form 990-EZ.**

**2020**

**Open to Public Inspection**

Department of the Treasury

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Internal Revenue Service  
**Name of the organization**

FRIENDS OF THE ISRAEL DEFENSE FORCES

**Employer identification number**

13-3156445

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10  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 exempt 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).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . . \_\_\_\_\_
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions).

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows: 14 Public support percentage for 2020 (line 6, column (f) divided by line 11, column (f)) 86.390%; 15 Public support percentage for 2019 Schedule A, Part II, line 14 86.570%

- 16a 33 1/3% support test—2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support test—2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.
17a 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
b 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization.
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
<b>c</b> Add lines 7a and 7b. .						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
<b>c</b> Add lines 10a and 10b.						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here.</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 . . . . .	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2020</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	
<b>18</b> Investment income percentage from <b>2019</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	
<b>19a 33 1/3% support tests—2020.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2019.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . <input type="checkbox"/>		

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
<b>1</b>	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b>	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b>	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b>	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b>	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b>	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b>	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b>	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b>	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b</b>	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b>	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b>	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>7</b>	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ) .</i>		
<b>8</b>	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b>	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>b</b>	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>c</b>	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>		
<b>10a</b>	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b>	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally-Integrated Supporting Organizations**

**1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**):

- a**  The organization satisfied the Activities Test. Complete **line 2** below.
- b**  The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c**  The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

	Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>2a</b>		
<b>b</b> Did the activities described in line 2a constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>2b</b>		

**3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in **Part VI**). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

**Section A - Adjusted Net Income**

(A) Prior Year

(B) Current Year  
(optional)

- |   |          |  |  |
|---|----------|--|--|
| <b>1</b> Net short-term capital gain  | <b>1</b> |  |  |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b> |  |  |
| <b>3</b> Other gross income (see instructions)  | <b>3</b> |  |  |
| <b>4</b> Add lines 1 through 3  | <b>4</b> |  |  |
| <b>5</b> Depreciation and depletion   | <b>5</b> |  |  |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b> |  |  |
| <b>7</b> Other expenses (see instructions)  | <b>7</b> |  |  |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b> |  |  |

**Section B - Minimum Asset Amount**

(A) Prior Year

(B) Current Year  
(optional)

- |  |           |  |  |
|--|-----------|--|--|
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | <b>1</b>  |  |  |
| <b>a</b> Average monthly value of securities   | <b>1a</b> |  |  |
| <b>b</b> Average monthly cash balances   | <b>1b</b> |  |  |
| <b>c</b> Fair market value of other non-exempt-use assets  | <b>1c</b> |  |  |
| <b>d Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b> |  |  |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):  |           |  |  |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets  | <b>2</b>  |  |  |
| <b>3</b> Subtract line 2 from line 1d  | <b>3</b>  |  |  |
| <b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | <b>4</b>  |  |  |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)  | <b>5</b>  |  |  |
| <b>6</b> Multiply line 5 by 0.035  | <b>6</b>  |  |  |
| <b>7</b> Recoveries of prior-year distributions  | <b>7</b>  |  |  |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>  |  |  |

**Section C - Distributable Amount**

Current Year

- |  |          |  |  |
|--|----------|--|--|
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)   | <b>1</b> |  |  |
| <b>2</b> Enter 85% of line 1   | <b>2</b> |  |  |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)  | <b>3</b> |  |  |
| <b>4</b> Enter greater of line 2 or line 3   | <b>4</b> |  |  |
| <b>5</b> Income tax imposed in prior year  | <b>5</b> |  |  |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | <b>6</b> |  |  |

- 7**  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

(continued)

Section D - Distributions		Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>	
<b>4</b> Amounts paid to acquire exempt-use assets	<b>4</b>	
<b>5</b> Qualified set-aside amounts (prior IRS approval required - provide details in <b>Part VI</b> )	<b>5</b>	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions	<b>6</b>	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions	<b>8</b>	
<b>9</b> Distributable amount for 2020 from Section C, line 6	<b>9</b>	
<b>10</b> Line 8 amount divided by Line 9 amount	<b>10</b>	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020:			
<b>a</b> From 2015. . . . .			
<b>b</b> From 2016. . . . .			
<b>c</b> From 2017. . . . .			
<b>d</b> From 2018. . . . .			
<b>e</b> From 2019. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2021.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016. . . . .			
<b>b</b> Excess from 2017. . . . .			
<b>c</b> Excess from 2018. . . . .			
<b>d</b> Excess from 2019. . . . .			
<b>e</b> Excess from 2020. . . . .			

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

### Facts And Circumstances Test

Return Reference	Explanation
SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME:	FUNDRAISING GROSS RECEIPTS - 2016 AMOUNT: \$ 3,364,525. 2017 AMOUNT: \$ 3,927,679. 2018 AMOUNT: \$ 4,830,252. 2019 AMOUNT: \$ 4,356,919. 2020 AMOUNT: \$ 269,190. GAMING GROSS RECEIPTS - 2016 AMOUNT: \$ 1,316,206. 2017 AMOUNT: \$ 1,196,985. 2018 AMOUNT: \$ 1,202,651. 2019 AMOUNT: \$ 90,610. 2020 AMOUNT: \$ 14,743. REALIZED FX GAIN/LOSS - 2016 AMOUNT: \$ 12,129. 2017 AMOUNT: \$ -17,040. 2018 AMOUNT: \$ -87,187. 2019 AMOUNT: \$ -107,071. 2020 AMOUNT: \$ -156,815.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	<b>Employer identification number</b> 13-3156445
--	---

**Organization type** (check one):

- |                    |  |
|--------------------|--|
| <b>Filers of:</b>  | <b>Section:</b>  |
| Form 990 or 990-EZ | <input type="checkbox"/> 501(c)( ) (enter number) organization<br><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation<br><input type="checkbox"/> 527 political organization |
| Form 990-PF        | <input type="checkbox"/> 501(c)(3) exempt private foundation<br><input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation<br><input type="checkbox"/> 501(c)(3) taxable private foundation    |

Check if your organization is covered by the **General Rule** or a **Special Rule**.  
**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub>% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year . . . . . ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number  
13-3156445

**Part I**  
**Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization  
 FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number  
 13-3156445

**Part II** **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
--	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____	_____	_____
	_____	_____	_____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____		_____	
_____		_____	

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE D**  
**(Form 990)**

**Supplemental Financial Statements**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

**Name of the organization**

FRIENDS OF THE ISRAEL DEFENSE FORCES

**Employer identification number**

13-3156445

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
<b>1</b> Total number at end of year . . . . .		
<b>2</b> Aggregate value of contributions to (during year)		
<b>3</b> Aggregate value of grants from (during year)		
<b>4</b> Aggregate value at end of year . . . . .		

**5** Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .  **Yes**  **No**

**6** Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .  **Yes**  **No**

**Part II Conservation Easements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

**1** Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

**2** Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
<b>a</b> Total number of conservation easements . . . . .	<b>2a</b>
<b>b</b> Total acreage restricted by conservation easements . . . . .	<b>2b</b>
<b>c</b> Number of conservation easements on a certified historic structure included in (a) . . . . .	<b>2c</b>
<b>d</b> Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register . . . . .	<b>2d</b>

**3** Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

**4** Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

**5** Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .  **Yes**  **No**

**6** Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \_\_\_\_\_

**7** Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year  
▶ \$ \_\_\_\_\_

**8** Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .  **Yes**  **No**

**9** In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

**1a** If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

**b** If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**2** If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

**a** Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

**b** Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange programs
  - e**  Other .....
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .  **Yes**  **No**

**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . .  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  **Yes**  **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . .

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	11,788,342	8,913,007	9,319,643	7,425,663	3,479,963
<b>b</b> Contributions . . . . .	163,331	1,181,115	117,000	1,164,450	3,392,000
<b>c</b> Net investment earnings, gains, and losses	-1,552,126	1,818,220	-243,804	913,109	48,637
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	624,962	124,000	279,832	183,579	48,637
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	9,774,585	11,788,342	8,913,007	9,319,643	6,871,963

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
  - b** Permanent endowment ▶ 89.090 %
  - c** Term endowment ▶ 10.910 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations . . . . .
- (ii)** Related organizations . . . . .

	Yes	No
<b>3a(i)</b>		No
<b>3a(ii)</b>		No
<b>3b</b>		

- b** If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements		812,026	323,094	488,932
<b>d</b> Equipment . . . . .		67,732	57,144	10,588
<b>e</b> Other . . . . .		1,078,153	805,071	273,082
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				772,602

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, Other (GOVT. GUARANTEED OBLIG., MUTUAL FUNDS, COMMON TRUST FUNDS, STATE OF ISRAEL BONDS), and a Total row.

**Part VIII Investments—Program Related.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered (2) through (10) and a Total row.

**Part IX Other Assets.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows numbered (2) through (10) and a Total row.

**Part X Other Liabilities.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows numbered (1) through (9) and a Total row.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	62,555,970
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	2,352,171
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	1,256,760
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	-1,313,739
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	2,295,192
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	60,260,778
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	60,260,778

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	93,256,539
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	1,256,760
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	14,017,102
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	15,273,862
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	77,982,677
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	0
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	77,982,677

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4:	INTENDED USES OF THE ENDOWMENT FUNDS TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES.
PART X, LINE 2:	FIN 48 DISCLOSURE FIDF FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED. FIDF IS EXEMPT FROM FEDERAL INCOME TAX UNDER IRC SECTION 501(C)(3), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. FIDF HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED BUSINESS INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS A NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. FIDF HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. IN ADDITION, FIDF HAS NOT RECORDED A PROVISION FOR INCOME TAXES AS IT HAS NO MATERIAL TAX LIABILITY FROM UNRELATED BUSINESS INCOME ACTIVITIES.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	CHANGE IN SPLIT INTEREST AGREEMENTS -1,319,380. UNREALIZED LOSS ON FOREIGN CURRENCY 5,641.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES 162,335. CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS 13,854,767.

## **Additional Data**

[\*\*Return to Form\*\*](#)

**Software ID:**

**Software Version:**

2020

Open to Public Inspection

# Statement of Activities Outside the United States

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

## SCHEDULE F (Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number  
13-3156445

### Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) MIDDLE EAST AND NORTH AFRICA	1	11	PROGRAM SERVICES	FIDF PROJECTS	1,019,254
(2) MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		56,270,263
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
<b>3a</b> Sub-total . . . . .	1	11			57,289,517
<b>b</b> Total from continuation sheets to Part I . . . . .	0	0			0
<b>c Totals</b> (add lines 3a and 3b)	1	11			57,289,517

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	20,907,861	WIRE TRANSFER			
(2)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	3,980,000	WIRE TRANSFER			
(3)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	3,912,500	WIRE TRANSFER			
(4)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	2,096,900	WIRE TRANSFER			
(5)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,770,801	WIRE TRANSFER			
(6)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,746,080	WIRE TRANSFER			
(7)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,396,680	WIRE TRANSFER			
(8)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,197,545	WIRE TRANSFER			
(9)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	911,453	WIRE TRANSFER			
(10)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	300,000	WIRE TRANSFER			
(11)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	272,671	WIRE TRANSFER			
(12)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	200,000	WIRE TRANSFER			
(13)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	120,000	WIRE TRANSFER			
(14)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	80,000	WIRE TRANSFER			
(15)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	50,000	WIRE TRANSFER			
(16)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	35,000	WIRE TRANSFER			
(17)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	34,943	WIRE TRANSFER			
(18)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	25,000	WIRE TRANSFER			
(19)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	25,000	WIRE TRANSFER			
(20)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	21,000	WIRE TRANSFER			
(21)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	20,000	WIRE TRANSFER			
(22)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	14,180	WIRE TRANSFER			
(23)		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	10,000	WIRE TRANSFER			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

23

3 Enter total number of other organizations or entities

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

<b>(a)</b> Type of grant or assistance	<b>(b)</b> Region	<b>(c)</b> Number of recipients	<b>(d)</b> Amount of cash grant	<b>(e)</b> Manner of cash disbursement	<b>(f)</b> Amount of noncash assistance	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Method of valuation (book, FMV, appraisal, other)
<b>(1)</b> COLLEGE/UNIVERSITY SCHOLARSHIPS	MIDDLE EAST/NORTH AFRICA	4,225	17,086,000	WIRE TRANSFER			
<b>(2)</b>							
<b>(3)</b>							
<b>(4)</b>							
<b>(5)</b>							
<b>(6)</b>							
<b>(7)</b>							
<b>(8)</b>							
<b>(9)</b>							
<b>(10)</b>							
<b>(11)</b>							
<b>(12)</b>							
<b>(13)</b>							
<b>(14)</b>							
<b>(15)</b>							
<b>(16)</b>							
<b>(17)</b>							
<b>(18)</b>							

**Part IV Foreign Forms**

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* . . . . .  Yes  No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . .  Yes  No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* . . . . .  Yes  No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* .  Yes  No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* . . . . .  Yes  No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . .  Yes  No

**Part V Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation
PART I, LINE 2:	<p>PROCEDURE FOR MONITORING THE USE OF GRANTS AND OTHER ASSISTANCE: GRANTS FOR PROJECTS AND PROGRAMS ARE MADE PURSUANT TO A CONTRACT OR MEMORANDUM WHICH DELINEATES THE INTENDED USE OF THE FUNDS BY THE GRANTEE AND THE TIMETABLE OF GRANT PAYMENTS. FUNDS ARE DISBURSED ON A VERY DISCIPLINED AND CONTROLLED BASIS AND ONLY UPON RECEIPT OF A TRANSFER REQUISITION FROM THE GRANTEE ACCOMPANIED BY SUPPORTING DOCUMENTATION OF THE EXPENSES TO BE PAID, WHERE APPLICABLE. SUCH DOCUMENTATION INCLUDES INVOICES, CONSTRUCTION PROGRESS REPORTS, PHOTOS AND/OR VIDEOS, REPORTS OF PROGRAM SERVICES RENDERED AND SIMILAR EVIDENCE, DEPENDING ON THE MATTER ON HAND. FIDF STAFF REVIEWS THE DOCUMENTATION PROVIDED AND, WHEN SATISFIED WITH ITS COMPLETENESS, AUTHORIZES RELEASE OF THE FUNDS. FUNDS SO RELEASED MUST BE USED BY THE GRANTEE ONLY FOR THE SPECIFIC PURPOSE AND NOT FOR ANY OTHER PURPOSE. FIDF MAINTAINS DETAILED RECORDS OF WHAT IT HAS PAID FOR AND THE BALANCE OF ITS COMMITMENT REMAINING TO BE PAID AT ANY POINT IN TIME. IN ADDITION, FIDF PERSONNEL AND ITS ISRAEL BASED REPRESENTATIVES PERIODICALLY VISIT PROJECTS AND PROGRAMS IN PROGRESS FOR A FIRST HAND ASSESSMENT THAT THE FUNDS ARE BEING USED AS INTENDED. FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE. TO BE ELIGIBLE, VETERANS MUST, AMONG OTHER CRITERIA, COME FROM A COMBAT OR COMBAT-SUPPORT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT MIGHT OTHERWISE PREVENT THEM FROM PURSUING HIGHER EDUCATION. APPLICANTS' ELIGIBILITY IS DETERMINED BY FIDF IMPACT! STAFF THROUGH REVIEW OF RELEVANT DOCUMENTATION AND PERSONAL INTERVIEWS. TO MAINTAIN ELIGIBILITY, EACH SCHOLARSHIP RECIPIENT IS FURTHER REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP AND MAINTAIN APPROPRIATE ACADEMIC STANDARDS. THIS IS MONITORED BY THE FIDF IMPACT! STAFF THROUGH COMMUNICATION WITH THE VARIOUS ACADEMIC INSTITUTES AND THE COMMUNITY ORGANIZATIONS WHERE THE STUDENTS VOLUNTEER. TRANSFERS TO SCHOLARSHIP RECIPIENTS ARE MADE 3-TIMES A YEAR AFTER VERIFICATION OF CONTINUED ELIGIBILITY.</p>
PART III ACCOUNTING METHOD:	

## Additional Data

**Software ID:**

**Software Version:**

**Supplemental Information Regarding**  
**Fundraising or Gaming Activities**

**2020**

**Open to Public Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**FRIENDS OF THE ISRAEL DEFENSE FORCES**

Employer identification number  
**13-3156445**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a**  Mail solicitations
  - b**  Internet and email solicitations
  - c**  Phone solicitations
  - d**  In-person solicitations
  - e**  Solicitation of non-government grants
  - f**  Solicitation of government grants
  - g**  Special fundraising events
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If Yes, list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 THE MESSINA GROUP INC 1155 CONNECTICUT AVE NW 4TH FLR  WASHINGTON, DC 20036	FUNDRAISING STRATEGY		No	1,008,773	378,460	630,313
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				1,008,773	378,460	630,313

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

A Z, C A, C T, F L, G A, I L, M A, M D, M I, N J, N Y, N V, O H, P A, T X, V A, W A

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue	(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
	MIAMI DINNER (event type)	BOCA DINNER (event type)	13 (total number)	(add col. (a) through col. (c))
<b>1</b> Gross receipts . . . . .	2,002,833	840,887	3,242,349	6,086,069
<b>2</b> Less: Contributions . . . . .	1,849,293	775,632	3,191,954	5,816,879
<b>3</b> Gross income (line 1 minus line 2) . . . . .	153,540	65,255	50,395	269,190
<b>4</b> Cash prizes . . . . .				
<b>5</b> Noncash prizes . . . . .			2,600	2,600
<b>6</b> Rent/facility costs . . . . .	25,000	16,500	183,947	225,447
<b>7</b> Food and beverages . . . . .	158,323	81,590	158,766	398,679
<b>8</b> Entertainment . . . . .		18,056	33,067	51,123
<b>9</b> Other direct expenses . . . . .	48,363	1,032	122,497	171,892
<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				849,741
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . .				-580,551

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
	<b>1</b> Gross revenue . . . . .			
<b>2</b> Cash prizes . . . . .				
<b>3</b> Noncash prizes . . . . .				
<b>4</b> Rent/facility costs . . . . .				
<b>5</b> Other direct expenses . . . . .				
<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % .. <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) . . . . .				
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . .				

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

-----

-----

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

-----

-----

**11** Does the organization conduct gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity conducted in:

<b>a</b>	The organization's facility	<b>13a</b>	%
<b>b</b>	An outside facility	<b>13b</b>	%

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_.

**c** If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

**16** Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See

Instructions. Return Reference	Explanation
SCHEDULE G, PART IV	IN MARCH 2020, THE WORLD HEALTH ORGANIZATION CLASSIFIED THE OUTBREAK AND THE SPREAD OF COVID-19 ("COVID") AS A GLOBAL PANDEMIC. THEREFORE, IN ORDER TO COMPLY WITH CENTERS FOR DISEASE CONTROL COVID GUIDELINES TO ENSURE THE SAFETY OF DONORS AND FIDF EMPLOYEES, IN-PERSON FUNDRAISING EVENTS WERE CURTAILED FOR MOST OF 2020. THIS RESULTED IN SIGNIFICANTLY LOWER CONTRIBUTIONS FOR THE MONTHS AFFECTED. FIDF RAN A NUMBER OF VIRTUAL EVENTS DURING THIS TIME TO RAISE CONTRIBUTION REVENUE AND MAINTAIN CONNECTIVITY TO DONORS. CONTRIBUTIONS ARE EXPECTED TO CONTINUOUSLY INCREASE AS THE PANDEMIC RESTRICTIONS ARE LIFTED.

**Schedule J**  
**(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

**For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number  
13-3156445

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel                       | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                               | <input type="checkbox"/> Payments for business use of personal residence            |
| <input checked="" type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees              |
| <input type="checkbox"/> Discretionary spending account                      | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)            |

**b** If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
  - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
  - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
  - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
  - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1a</b>		
<b>1b</b>	Yes	
<b>2</b>		
<b>3</b>		
<b>4a</b>	Yes	
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>	Yes	
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>		No
<b>9</b>		

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MEIR KLIFI-AMIR NATIONAL DIRECTOR & CEO (THRU 08/20)	(i)	305,601	175,000	187,086	5,676	24,294	697,657	0
	(ii)	0	0	0	0	-	-	0
2 JOSHUA FOGELSON FORMER DEPUTY NATIONAL DIRECTOR	(i)	240,846	5,200	76,062	0	20,399	342,507	0
	(ii)	0	0	0	0	-	-	0
3 GALIT BRICHTA EXECUTIVE DIRECTOR	(i)	263,498	4,900	1,799	3,282	44,179	317,658	0
	(ii)	0	0	0	0	-	-	0
4 STEVEN WEIL NATIONAL DIRECTOR & CEO (AS OF 09/20)	(i)	212,318	0	10,282	0	14,367	236,967	0
	(ii)	0	0	0	0	-	-	0
5 JEFFREY E GOLDBERG CHIEF FINANCIAL OFFICER	(i)	215,558	4,550	447	2,582	12,013	235,150	0
	(ii)	0	0	0	0	-	-	0
6 LILACH OHAD CHIEF OPERATING OFFICER	(i)	200,150	5,550	447	2,476	20,299	228,922	0
	(ii)	0	0	0	0	-	-	0
7 AVISHAG GOLDWERGER V.P OF MARKETING	(i)	165,661	4,550	1,799	2,251	50,598	224,859	0
	(ii)	0	0	0	0	-	-	0
8 TAMIR OPPENHEIM EXECUTIVE DIRECTOR	(i)	161,872	4,900	1,799	1,423	46,564	216,558	0
	(ii)	0	0	0	0	-	-	0
9 SHELLY KAIDAR FORMER V.P PROJECTS & PROGRAMS	(i)	120,439	4,550	43,120	1,841	35,402	205,352	0
	(ii)	0	0	0	0	-	-	0
10 DINA BEN ARI EXECUTIVE DIRECTOR	(i)	179,389	7,500	447	2,116	14,444	203,896	0
	(ii)	0	0	0	0	-	-	0
11 ASHLEY CLEMENTE V.P OF INFORMATION TECHNOLOGY	(i)	158,753	4,550	1,062	1,961	30,493	196,819	0
	(ii)	0	0	0	0	-	-	0
12 SUSAN LEVIN-ABIR EXECUTIVE DIRECTOR	(i)	143,404	5,200	1,799	1,809	43,123	195,335	0
	(ii)	0	0	0	0	-	-	0
13 LIOR ZOMMER DIRECTOR OF SPECIAL EVENTS	(i)	134,034	4,550	1,799	1,730	43,123	185,236	0
	(ii)	0	0	0	0	-	-	0
14 JENNA GRIFFIN EXECUTIVE DIRECTOR	(i)	153,292	6,200	447	1,812	14,444	176,195	0
	(ii)	0	0	0	0	-	-	0
15 ARI DALLAS SENIOR V.P, NATIONAL AFFAIRS	(i)	153,107	4,250	110	1,511	339	159,317	0
	(ii)	0	0	0	0	-	-	0
16 GUY RONEN EXECUTIVE DIRECTOR	(i)	135,483	7,500	447	1,696	13,962	159,088	0
	(ii)	0	0	0	0	-	-	0

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	HOUSING ALLOWANCE FOR MORE THAN THE LAST TEN YEARS, FIDF'S NATIONAL DIRECTORS HAVE BEEN IDF MAJOR GENERALS WHO HAVE RECENTLY RETIRED FROM ACTIVE SERVICE AFTER LONG AND DISTINGUISHED CAREERS. BECAUSE IT IS CUSTOMARY FOR SENIOR IDF OFFICERS SERVING IN THE UNITED STATES TO RECEIVE A HOUSING ALLOWANCE, THE COMPENSATION COMMITTEE DETERMINED THAT IT WAS ESSENTIAL TO PROVIDE THIS ALLOWANCE IN ORDER TO SECURE THE SERVICES OF A SENIOR (RESERVE) MAJOR GENERAL. THE COST OF THIS TAXABLE ALLOWANCE IS INCLUDED IN THE TOTAL COMPENSATION REPORTED. TAX INDEMNIFICATION AND GROSS-UP PAYMENTS TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS ARE PROVIDED TO THE NATIONAL DIRECTOR IN RELATION TO THE HOUSING ALLOWANCE. THIS WAS TREATED AS A TAXABLE BENEFIT.
PART I, LINE 4A	THE FOLLOWING INDIVIDUALS DISCLOSED ON FIDF FORM 990 RECEIVED A SEPARATION PAYMENT DURING TAX YEAR 2020. THE SEPARATION PAYMENTS WERE PAID IN CALENDAR YEAR 2020 AND DISCLOSED IN 2020 FORM 990, AS APPLICABLE. JOSHUA FOGELSON - 75,000 SHELLY KAIDAR - 41,321
PART I, LINE 5	BONUS CONTINGENT ON REVENUE FIDF'S NATIONAL DIRECTOR'S BONUS IS CONTINGENT ON THE AMOUNT OF REVENUE FOR THE YEAR.
PART I, LINE 7	NON-FIXED PAYMENTS BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL/REGIONAL/ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS OR BASED ON TAKING ON ADDITIONAL RESPONSIBILITIES OR ROLES. ALL NON-FIXED PAYMENTS HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION REPORTING.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	86	2,209,537	FAIR MARKET VALUE
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .	X	29	137,832	FAIR MARKET VALUE
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
Other (AUCTION ▶ ITEMS)	X	29	7,506	FAIR MARKET VALUE
26 Other ▶ ( _____ )				
27 Other ▶ ( _____ )				
28 Other ▶ ( _____ )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**Part II Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
PART I, COLUMN (B):	THE NUMBER OF CONTRIBUTIONS IS REPORTED ON COLUMN B.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**

**SCHEDULE O**  
**(Form 990 or 990-**  
**EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2020**

**Open to Public  
Inspection**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Department of the Treasury

Name of the organization  
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 REVIEW PROCESS THE FORM 990 IS PREPARED BY THE CONTROLLER AND REVIEWED BY THE CHIEF FINANCIAL OFFICER AND BY THE NATIONAL DIRECTOR AND CHIEF EXECUTIVE OFFICER. A REVIEW IS ALSO PERFORMED BY FIDF'S OUTSIDE TAX ADVISORS AND ITS LEGAL COUNSEL. THE DRAFT FORM 990 IS THEN PRESENTED TO THE AUDIT COMMITTEE OF THE BOARD FOR APPROVAL, FOLLOWED BY DISTRIBUTION OF THE FINAL COPY OF THE FORM 990 TO ALL MEMBERS OF THE BOARD OF DIRECTORS BEFORE IT IS FILED.
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY MONITORING AND ENFORCEMENT ANNUAL CONFLICT OF INTEREST FORMS ARE REQUIRED FROM ALL MEMBERS OF THE BOARD AND ALL EMPLOYEES. THE FORMS ARE RECEIVED BY FIDF'S CHIEF FINANCIAL OFFICER, WHO PREPARES A SPREADSHEET LISTING CONFLICTS DISCLOSED, IF ANY. THE SPREADSHEET IS SHARED WITH FIDF'S NATIONAL DIRECTOR AND LEGAL COUNSEL FOR THEIR REVIEW. ANY CONFLICTS ARE DISCLOSED TO AND DISCUSSED AT A MEETING OF THE EXECUTIVE COMMITTEE OF THE BOARD. IN THE EVENT OF A DISCLOSURE OF A CONFLICT, THE INTERESTED PERSON LEAVES THE MEETING WHERE THE CONFLICT IS DISCUSSED AND VOTED UPON. IN CASES OF FAILURE TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTIONS ARE TAKEN, IF NEEDED, FOLLOWING DUE PROCESS.
FORM 990, PART VI, SECTION B, LINE 15	PROCESS FOR DETERMINING COMPENSATION THE COMPENSATION COMMITTEE OF THE BOARD DETERMINES COMPENSATION FOR ALL OFFICERS, EXECUTIVE DIRECTORS, HEADS OF DEPARTMENT AND ANY OTHER HIGHLY COMPENSATED EMPLOYEES. THE COMMITTEE TYPICALLY MEETS IN MARCH TO DETERMINE COMPENSATION FOR THE UPCOMING YEAR, AS WELL AS BONUSSES, IF ANY, FOR PERFORMANCE IN THE PREVIOUS YEAR. COMPENSATION SURVEYS AS WELL AS FORM 990 OF OTHER ORGANIZATIONS, SIMILAR IN SIZE AND CHARACTER, ARE USED.
FORM 990, PART VI, SECTION C, LINE 19	AVAILABILITY OF DOCUMENTS TO THE PUBLIC THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. THE ORGANIZATION'S FINANCIAL STATEMENTS, FORM 990, DOCUMENT RETENTION AND DESTRUCTION POLICY AND WHISTLE-BLOWER POLICY ARE AVAILABLE ON ITS WEBSITE.
FORM 990, PART XI, LINE 9:	CHANGE IN SPLIT INTEREST AGREEMENTS -1,319,380. UNREALIZED GAIN ON FOREIGN CURRENCY 5,641. BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES -162,335. CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS -13,854,767.
SCH O	COVID-19 IMPACT ON MARCH 11, 2020, THE WORLD HEALTH ORGANIZATION OFFICIALLY DECLARED COVID-19, THE DISEASE CAUSED BY A NOVEL CORONAVIRUS, A PANDEMIC. MANAGEMENT HAS TAKEN STEPS TO REDUCE ITS EXPENDITURES AND INCREASE LIQUIDITY. MANAGEMENT WILL CONTINUE TO CLOSELY MONITOR THE FINANCIAL IMPLICATIONS THAT MAY IMPACT FIDF.

## **Additional Data**

**Return to Form**

**Software ID:**

**Software Version:**