

A For the 2022 calendar year, or tax year beginning 01-01-2022 , and ending 12-31-2022

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) Room/suite
60 EAST 42ND STREET

City or town, state or province, country, and ZIP or foreign postal code
NEW YORK, NY 101650015

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

D Employer identification number
13-3156445

E Telephone number
(212) 244-3118

G Gross receipts \$ 134,376,665

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀(insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.FIDF.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1981

M State of legal domicile: NY

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO TRANSFORM THE LIVES OF THE YOUNG MEN AND WOMEN OF THE ISRAEL DEFENSE (CONTINUED ON SCHEDULE O) FORCES THROUGH EMPOWERING EDUCATIONAL, FINANCIAL, WELL-BEING, AND CULTURAL INTIATIVES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	76
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	76
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	137
	6 Total number of volunteers (estimate if necessary)	6	601
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
Revenue	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
		Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	81,982,315	87,401,186
	9 Program service revenue (Part VIII, line 2g)	0	0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5,165,407	3,109,920
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	713,630	-1,172,508
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	87,861,352	89,338,598
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	65,249,258	61,090,961
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	15,370,081	15,716,135
	16a Professional fundraising fees (Part IX, column (A), line 11e)	30,000	0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶9,729,195		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	7,918,173	8,938,523
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	88,567,512	85,745,619
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	-706,160	3,592,979
		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	197,064,966	199,809,403
	21 Total liabilities (Part X, line 26)	22,985,836	25,506,617
22 Net assets or fund balances. Subtract line 21 from line 20		174,079,130	174,302,786

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
Type or print name and title

2023-10-26
Date

Paid Preparer Use Only

Print/Type preparer's name
Firm's name ▶ GRANT THORNTON LLP
Firm's address ▶ 757 THIRD AVENUE 3RD FLOOR
NEW YORK, NY 100172013

Preparer's signature
Date

Check ☐ if self-employed
Firm's EIN ▶ 36-6055558
Phone no. (212) 624-5242

PTIN P01343131

May the IRS discuss this return with the preparer shown above? See Instructions. ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form **990** (2022)

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 \$ 30,551,844 including grants of \$ 28,219,694) (Revenue \$ 0)

SEE SCHEDULE O

4b

(Code:) (Expenses \$ 22,600,664 including grants of \$ 20,097,418) (Revenue \$ 0)

SEE SCHEDULE O

4c

(Code:) (Expenses \$ 13,440,986 including grants of \$ 12,773,849) (Revenue \$ 0)

SEE SCHEDULE O

4d

Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses 66,593,494

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? If "Yes," complete Schedule D, Part V	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)?	11f Yes	
12a If "Yes," complete Schedule D, Part XI. Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16 Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19 Yes	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	No

Part IV

Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or 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?	26	No
27	If "Yes," complete Schedule L, Part II. Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . .	29	Yes
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?	30	No
31	If "Yes," complete Schedule M. Did the organization reorganize, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	33	No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

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 ☐

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	129
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes

Part V		Statements Regarding Other IRS Filings and Tax Compliance (continued)					
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	137			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a			No	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	Yes			
b	If "Yes," enter the name of the foreign country: <u>IS</u>						
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .		5a			No	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No	
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a			No	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b				
7 Organizations that may receive deductible contributions under section 170(c).							
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No	
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			No	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g				
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h				
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8				
9 Sponsoring organizations maintaining donor advised funds.							
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b				
10 Section 501(c)(7) organizations. Enter:							
a	Initiation fees and capital contributions included on Part VIII, line 12		10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b				
11 Section 501(c)(12) organizations. Enter:							
a	Gross income from members or shareholders		11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?							
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.							
a	Is the organization licensed to issue qualified health plans in more than one state?		13a				
Note. See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b				
c	Enter the amount of reserves on hand		13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a			No	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		15			No	
16	Is the organization an investment company as defined in section 4968?		16			No	
See the instructions for additional information to be provided on Schedule N.							
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17				
If "Yes," complete Form 6069.							

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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	76	
b	Enter the number of voting members included in line 1a, above, who are independent	1b	76	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
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?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
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	9		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
b	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?	10b	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on 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	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
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?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process on 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?	16a		No
b	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?	16b		

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, MA, MD, MI, NJ, NC, NY, OH, PA, SC, TX, WA
18	Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) FRED GLUCKMAN CHAIRMAN	2.00 0.00	X		X				0	0	0
(2) NILY FALIC CHAIRMAN EMERITUS	2.00 0.00	X		X				0	0	0
(3) LARRY J HOCHBERG CHAIRMAN EMERITUS	2.00 0.00	X		X				0	0	0
(4) ARTHUR STARK CHAIRMAN EMERITUS	2.00 0.00	X		X				0	0	0
(5) RABBI PETER WEINTRAUB CHAIRMAN EMERITUS	2.00 0.00	X		X				0	0	0
(6) MARC PERLMAN PRESIDENT	2.00 0.00	X		X				0	0	0
(7) STEPHEN RUBIN ESQ SECRETARY/ GENERAL COUNSEL	2.00 0.00	X		X				0	0	0
(8) ROBIN SELATI TREASURER	2.00 0.00	X		X				0	0	0
(9) ALISA ABECASSIS DIRECTOR (THRU 09/22)	1.00 0.00	X						0	0	0
(10) RICKI ALON DIRECTOR	1.00 0.00	X						0	0	0
(11) HARVEY AXELROD DIRECTOR	1.00 0.00	X						0	0	0
(12) GARY BALTER DIRECTOR	1.00 0.00	X						0	0	0
(13) SAMMY BAR-OR DIRECTOR	1.00 0.00	X						0	0	0
(14) DANIEL BENEDICT DIRECTOR	1.00 0.00	X						0	0	0
(15) RONNY BEN JOSEF DIRECTOR	1.00 0.00	X						0	0	0
(16) SCOTT BLACK DIRECTOR	1.00 0.00	X						0	0	0
(17) MAX BLANKFELD DIRECTOR	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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Former highest compensated employee			
(18) ALAN BRODY	1.00	...	X				0	0	0
DIRECTOR	0.00								
(19) DOUG BUNIM	1.00	...	X				0	0	0
DIRECTOR	0.00								
(20) ROBERT BURMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(21) ROBERT BOBBY COHEN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(22) FRED DISTENFELD	1.00	...	X				0	0	0
DIRECTOR	0.00								
(23) OSCAR FELDENKREIS	1.00	...	X				0	0	0
DIRECTOR	0.00								
(24) WILLIAM FOX	1.00	...	X				0	0	0
DIRECTOR	0.00								
(25) ALBERT FRANK	1.00	...	X				0	0	0
DIRECTOR	0.00								
(26) AARON GANZ	1.00	...	X				0	0	0
DIRECTOR	0.00								
(27) MITCHELL GOLD	1.00	...	X				0	0	0
DIRECTOR	0.00								
(28) GABRIEL GROISMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(29) HARRY GROSS	1.00	...	X				0	0	0
DIRECTOR	0.00								
(30) BERNIE GROVEMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(31) IRWIN HABER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(32) DAVID HAGER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(33) JOSEPH HANONO	1.00	...	X				0	0	0
DIRECTOR (AS OF 09/22)	0.00								
(34) DANIEL HYMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(35) MEIR IZAK	1.00	...	X				0	0	0
DIRECTOR	0.00								
(36) MARC JASON	1.00	...	X				0	0	0
DIRECTOR	0.00								
(37) MARVIN JOSEPHSON	1.00	...	X				0	0	0
DIRECTOR (THRU 05/22)	0.00								
(38) DR MICHAEL KALISMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(39) AVI KANER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(40) MICHAEL KARLIN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(41) DR SHMUEL KATZ	1.00	...	X				0	0	0
DIRECTOR	0.00								
(42) ALAN KATZ	1.00	...	X				0	0	0
DIRECTOR	0.00								
(43) ANDREW KLABER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(44) ALICE KLEIN	1.00	...	X				0	0	0
DIRECTOR (AS OF 09/22)	0.00								
(45) NETTA KORIN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(46) RICHARD KWAL	1.00	...	X				0	0	0
DIRECTOR	0.00								
(47) BARBARA LEFF	1.00	...	X				0	0	0
DIRECTOR	0.00								
(48) TIM LEVART	1.00	...	X				0	0	0
DIRECTOR (AS OF 09/22)	0.00								
(49) MOREY LEVOVITZ	1.00	...	X				0	0	0
DIRECTOR	0.00								
(50) NATHAN LEWINGER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(51) MELINDA LOWELL PALTROW	1.00	...	X				0	0	0
DIRECTOR	0.00								
(52) BRIAN MERMELSSTEIN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(53) SHARON MISHKIN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(54) JERRY MIZEL	1.00	...	X				0	0	0
DIRECTOR	0.00								
(55) SAM MOSHE	1.00	...	X				0	0	0
DIRECTOR	0.00								
(56) WENDY MOSKOWITZ	1.00	...	X				0	0	0
DIRECTOR	0.00								
(57) JORDE NATHAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(58) SORAYA YOUNES NAZARIAN	1.00	...	X				0	0	0
DIRECTOR (THRU 03/22)	0.00								
(59) SPENCER PARTRICH	1.00	...	X				0	0	0
DIRECTOR	0.00								
(60) ROBERT POLAK	1.00	...	X				0	0	0
DIRECTOR	0.00								
(61) AMITAI RAZIEL	1.00	...	X				0	0	0
DIRECTOR	0.00								
(62) ISRAEL ROIZMAN	1.00	...	X				0	0	0
DIRECTOR (THRU 09/22)	0.00								
(63) ANTHONY RUBIN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(64) HYLA RUBY	1.00	...	X				0	0	0
DIRECTOR (AS OF 09/22)	0.00								
(65) ARI RYAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(66) HAIM SABAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(67) MONICA SASSON	1.00	...	X				0	0	0
DIRECTOR	0.00								
(68) RON SEDLEY	1.00	...	X				0	0	0
DIRECTOR	0.00								
(69) DR ROBERT SHILLMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(70) MORRIS SILVERMAN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(71) NORMAN SMITH	1.00	...	X				0	0	0
DIRECTOR	0.00								
(72) GARRY SOBEL	1.00	...	X				0	0	0
DIRECTOR	0.00								
(73) LLOYD SOKOLOFF	1.00	...	X				0	0	0
DIRECTOR	0.00								
(74) ANTHONY WESTREICH	1.00	...	X				0	0	0
DIRECTOR (AS OF 09/22)	0.00								
(75) MICHAEL WERNER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(76) DAVID WIENER	1.00	...	X				0	0	0
DIRECTOR	0.00								
(77) SHAHRAM YAGHOUBZADEH	1.00	...	X				0	0	0
DIRECTOR	0.00								
(78) OFER YARDENI	1.00	...	X				0	0	0
DIRECTOR	0.00								
(79) ZACHARY ZALBEN	1.00	...	X				0	0	0
DIRECTOR	0.00								
(80) ARIE ZWEIG	1.00	...	X				0	0	0
DIRECTOR	0.00								
(81) STEVEN WEIL	40.00				X		604,843	0	62,022
CHIEF EXECUTIVE OFFICER	0.00								
(82) NADAV PADAN	40.00				X		456,075	0	47,219
NATIONAL DIRECTOR	0.00								
(83) ALAN SRULOWITZ	40.00				X		287,115	0	56,556
CHIEF FINANCIAL OFFICER	0.00								
(84) ARI DALLAS	40.00				X		240,000	0	5,561
CHIEF OPERATING OFF & SENIOR V.P	0.00								
(85) SHEA LERNER	40.00				X		195,810	0	43,604
CHIEF DEVELOPMENT OFFR. (THRU 10/22)	0.00								
(86) GALIT BRICHTA	40.00					X	278,890	0	53,151
VICE PRESIDENT, NORTHEAST REGION	0.00								
(87) TAMIR OPPENHEIM	40.00				X		222,175	0	35,378
VICE PRESIDENT, CENTRAL REGION	0.00								
(88) DINA BEN ARI	40.00				X		184,731	0	17,704
VICE PRESIDENT, SOUTHERN REGION	0.00								
(89) JENNA GRIFFIN	40.00				X		179,877	0	19,407
EXECUTIVE DIRECTOR	0.00								
(90) REBECCA RAFELSON	40.00				X		150,035	0	3,891
DIRECTOR, BRANDS & COMMUNICATIONS	0.00								
(91) JEFF KLEIN	40.00					X	156,878	0	34,496
NATIONAL DIRECTOR	0.00								
(92) AMARELLE GREEN	40.00					X	166,227	0	45,649
EXECUTIVE DIRECTOR	0.00								
(93) YEHUDA FRIEDMAN	40.00					X	158,465	0	50,398
DIRECTOR OF COMMUNITY ENGAGEMENT	0.00								
(94) SETH BARON	40.00					X	144,413	0	52,103
VICE PRESIDENT	0.00								
(95) JENNIFER SCHER	40.00					X	145,035	0	3,647
EXECUTIVE DIRECTOR	0.00								
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)							3,570,569	0	530,786

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	30
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3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		Yes	No
4	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? <i>If "Yes," complete Schedule J for such individual</i>		Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>			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. Report compensation 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	1,654,692
BLACKBAUDINC 2000 DANIEL ISLAND DRIVE CHARLSTON, SC 29492	CONSULTING	244,982
TRIPLE S STUDIOS 1258 EMERSON AVENUE TEANECK, NJ 07666	AUDIO AND VISUAL	226,366
829 STUDIOS PO BOX 1323 BRATTLEBORO, VT 053021323	MARKETING	169,938
IGNITE DIGITAL STRATEGY GROUP 10515 TULIP LANE POTOMAC, MD 20854	MARKETING	169,118

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	19
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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	
Contributions, Gifts, Grants, and Other		1a Federated campaigns		1a	2,151,454	
Amt Similar Amounts		b Membership dues		1b		
		c Fundraising events		1c	20,316,654	
		d Related organizations		1d		
		e Government grants (contributions)		1e	1,264,629	
		f All other contributions, gifts, grants, and similar amounts not included above		1f	63,668,449	
		g Noncash contributions included in lines 1a - 1f:\$		1g	1,583,649	
		h Total. Add lines 1a-1f		87,401,186		
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue.					
g Total. Add lines 2a-2f.						

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		899,612			899,612	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	42,708,478				
	b Less: cost or other basis and sales expenses	7b	40,498,170				
	c Gain or (loss)	7c	2,210,308				
	d Net gain or (loss)		2,210,308				2,210,308
	8a Gross income from fundraising events (not including \$ 20,316,654 of contributions reported on line 1c). See Part IV, line 18		8a	3,126,596			
	b Less: direct expenses		8b	4,441,302			
c Net income or (loss) from fundraising events		-1,314,706				-1,314,706	
9a Gross income from gaming activities. See Part IV, line 19		9a	260,115				
b Less: direct expenses		9b	98,595				
c Net income or (loss) from gaming activities		161,520				161,520	
10a Gross sales of inventory, less returns and allowances		10a					
b Less: cost of goods sold		10b					
c Net income or (loss) from sales of inventory							
11a REALIZED FOREIGN EXCHANGE		Business Code					
		900099	-19,322			-19,322	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		-19,322					
12 Total revenue. See instructions		89,338,598		0	0	1,937,412	

OtherRevenueMiscAmt

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 ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	61,090,961	61,090,961		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,144,042	735,095	1,045,711	1,363,236
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,248,895	2,396,249	3,408,792	4,443,854
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	144,131	33,699	47,938	62,494
9 Other employee benefits	1,230,182	287,623	409,160	533,399
10 Payroll taxes	948,885	221,856	315,600	411,429
11 Fees for services (non-employees):				
a Management				
b Legal	16,320		16,320	
c Accounting	128,338		128,338	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	3,201,965	1,050,279	1,586,906	564,780
12 Advertising and promotion	153,265	51,054	24,747	77,464
13 Office expenses	2,331,667	66,739	1,219,693	1,045,235
14 Information technology				
15 Royalties				
16 Occupancy	1,480,277	193,230	544,991	742,056
17 Travel	1,014,535	436,786	113,357	464,392
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	142,991	8,666	134,325	
23 Insurance	417,091	7,509	409,427	155
24 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.)				
a MISC. EXPENSES	52,074	13,748	17,625	20,701
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	85,745,619	66,593,494	9,422,930	9,729,195
26 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	
Assets	1	Cash—non-interest-bearing			1		
	2	Savings and temporary cash investments		99,155,220	2	63,459,761	
	3	Pledges and grants receivable, net		61,566,012	3	58,102,140	
	4	Accounts receivable, net		0	4	659	
	5	Loans and other receivables from 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			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use			8		
	9	Prepaid expenses and deferred charges		820,905	9	405,807	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	2,108,865			
	b	Less: accumulated depreciation	10b	1,476,614	710,443	10c	632,251
	11	Investments—publicly traded securities		12,179,342	11	14,520,881	
	12	Investments—other securities. See Part IV, line 11		22,603,112	12	54,298,200	
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		29,932	15	8,389,704	
16	Total assets: Add lines 1 through 15 (must equal line 33)		197,064,966	16	199,809,403		
Liabilities	17	Accounts payable and accrued expenses		1,741,721	17	2,140,690	
	18	Grants payable		12,461,033	18	5,719,627	
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	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			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	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		8,783,082	25	17,646,300	
	26	Total liabilities. Add lines 17 through 25		22,985,836	26	25,506,617	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		51,697,549	27	58,918,625	
	28	Net assets with donor restrictions		122,381,581	28	115,384,161	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		174,079,130	32	174,302,786	
	33	Total liabilities and net assets/fund balances		197,064,966	33	199,809,403	

Part XI

Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	89,338,598
2	Total expenses (must equal Part IX, column (A), line 25)	2	85,745,619
3	Revenue less expenses. Subtract line 2 from line 1	3	3,592,979
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	174,079,130
5	Net unrealized gains (losses) on investments	5	-7,720,243
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	4,350,920
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	174,302,786

Part XII

Financial Statements and Reporting

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

	Yes	No
1 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 on Schedule O.		
2a 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 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	
c 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	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
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

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).)
- 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 on 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		
Total						

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

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	132,924,268	88,387,365	59,306,597	81,982,315	87,401,186	450,001,731
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3	132,924,268	88,387,365	59,306,597	81,982,315	87,401,186	450,001,731
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)						10,587,552
6 Public support. Subtract line 5 from line 4.						439,414,179

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	132,924,268	88,387,365	59,306,597	81,982,315	87,401,186	450,001,731
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,124,617	1,203,092	715,926	418,928	899,612	4,362,175
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.).	5,945,716	4,340,458	127,118	2,111,632	3,367,389	15,892,313
11 Total support. Add lines 7 through 10						470,256,219

12 Gross receipts from related activities, etc. (see instructions) **12**

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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	93.440 %
15 Public support percentage for 2020 Schedule A, Part II, line 14	15	90.240 %

16a 33 1/3% support test—2022. 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—2021. 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—2022. 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—2021. 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 IIISupport 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) .						
14 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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests–2022. 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 stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support tests–2021. 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 stop here . The organization qualifies as a publicly supported organization		<input type="checkbox"/>
20 Private foundation. 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
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2	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 Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	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	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 Part VI when and how the organization made the determination.</i>		
c	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 Part VI what controls the organization put in place to ensure such use.</i>		
4a	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	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c	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 Part VI 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>		
5a	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 Part VI, 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	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	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 Part VI.</i>		
7	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) .</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a	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 Part VI.</i>		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c	Did a disqualified person (as defined on 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 Part VI.</i>		
10a	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	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
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	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>		
2	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>		

Section C. Type II Supporting Organizations

		Yes	No
1	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>		

Section D. All Type III Supporting Organizations

		Yes	No
1	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?		
2	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>		
3	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>		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	<input type="checkbox"/> 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.			
a	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	Did the activities described on line 2a, above 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>			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	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	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>			

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)

- | | |
|---|----------|
| 1 Net short-term capital gain | 1 |
| 2 Recoveries of prior-year distributions | 2 |
| 3 Other gross income (see instructions) | 3 |
| 4 Add lines 1 through 3 | 4 |
| 5 Depreciation and depletion | 5 |
| 6 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) | 6 |
| 7 Other expenses (see instructions) | 7 |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

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

Section C - Distributable Amount

Current Year

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

- 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	
1 Amounts paid to supported organizations to accomplish exempt purposes	1		
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2		
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3		
4 Amounts paid to acquire exempt-use assets	4		
5 Qualified set-aside amounts (<i>prior IRS approval required - provide details in Part VI</i>)	5		
6 Other distributions (<i>describe in Part VI</i>). See instructions	6		
7 Total annual distributions. Add lines 1 through 6.	7		
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions	8		
9 Distributable amount for 2022 from Section C, line 6	9		
10 Line 8 amount divided by Line 9 amount	10		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018.			
b Excess from 2019.			
c Excess from 2020.			
d Excess from 2021.			
e Excess from 2022.			

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 - 2018 AMOUNT: \$ 4,830,252. 2019 AMOUNT: \$ 4,356,919. 2020 AMOUNT: \$ 269,190. 2021 AMOUNT: \$ 1,684,779. 2022 AMOUNT: \$ 3,126,596. GAMING GROSS RECEIPTS - 2018 AMOUNT: \$ 1,202,651. 2019 AMOUNT: \$ 90,610. 2020 AMOUNT: \$ 14,743. 2021 AMOUNT: \$ 310,242. 2022 AMOUNT: \$ 260,115. REALIZED FX GAIN/LOSS - 2018 AMOUNT: \$ -87,187. 2019 AMOUNT: \$ -107,071. 2020 AMOUNT: \$ -156,815. 2021 AMOUNT: \$ 116,611. 2022 AMOUNT: \$ -19,322.

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors ▶ Attach to Form 990, 990-EZ, or 990-PF. ▶ Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
		2022
Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES		Employer identification number 13-3156445

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	<input type="checkbox"/> 501(c)() (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<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 33¹/₃% 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.)
(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
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	<div></div> <div></div> <div></div>	<div></div> \$	<div></div>

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	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	
	(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:

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
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> 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.	<table><tr><td></td><td>Held at the End of the Year</td></tr><tr><td>a Total number of conservation easements</td><td>2a</td></tr><tr><td>b Total acreage restricted by conservation easements</td><td>2b</td></tr><tr><td>c Number of conservation easements on a certified historic structure included in (a)</td><td>2c</td></tr><tr><td>d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register</td><td>2d</td></tr></table>		Held at the End of the Year	a Total number of conservation easements	2a	b Total acreage restricted by conservation easements	2b	c Number of conservation easements on a certified historic structure included in (a)	2c	d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d
	Held at the End of the Year										
a Total number of conservation easements	2a										
b Total acreage restricted by conservation easements	2b										
c Number of conservation easements on a certified historic structure included in (a)	2c										
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d										
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f
- 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 |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance | 14,778,011 | 12,878,837 | 11,788,342 | 8,913,007 | 9,319,643 |
| b Contributions | 73,500 | 606,005 | 163,331 | 1,181,115 | 117,000 |
| c Net investment earnings, gains, and losses | -3,249,479 | 1,721,549 | 1,552,126 | 1,818,220 | -243,804 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 73,000 | 428,380 | 624,962 | 124,000 | 279,832 |
| f Administrative expenses | | | | | |
| g End of year balance | 11,529,032 | 14,778,011 | 12,878,837 | 11,788,342 | 8,913,007 |
- 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 ▶ 88.280 %
- c Term endowment ▶ 11.720 %
- 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
- b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?
- | | Yes | No |
|--------|-----|----|
| 3a(i) | | No |
| 3a(ii) | | No |
| 3b | | |
- 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 |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 812,026 | 419,150 | 392,876 |
| d Equipment | | 88,508 | 65,886 | 22,622 |
| e Other | | 1,208,331 | 991,578 | 216,753 |
| Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ | | | | 632,251 |

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.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) GOVT. GUARANTEED OBLIG.	42,317,452	F
(B) MUTUAL FUNDS	4,114,219	F
(C) COMMON TRUST FUNDS	7,606,773	F
(D) STATE OF ISRAEL BONDS	259,756	F
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	54,298,200	

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.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	17,646,300

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.

1	Total revenue, gains, and other support per audited financial statements	1	80,920,795
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-7,720,243
b	Donated services and use of facilities	2b	296,056
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-993,616
e	Add lines 2a through 2d	2e	-8,417,803
3	Subtract line 2e from line 1	3	89,338,598
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	89,338,598

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.

1	Total expenses and losses per audited financial statements	1	80,697,139
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	296,056
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	-5,344,536
e	Add lines 2a through 2d	2e	-5,048,480
3	Subtract line 2e from line 1	3	85,745,619
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	85,745,619

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:	ACTUARIAL CHANGE IN ANNUITY OBLIGATION -949,798. UNREALIZED LOSS ON FOREIGN CURRENCY -43,818.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES 1,396,870. CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS -6,741,406.

Additional Data

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Software ID:

Software Version:

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.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 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	24	PROGRAM SERVICES	FIDF PROJECTS	1,091,755
(2) MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		61,090,961
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	24			62,182,716
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	24			62,182,716

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	35,211,356	WIRE TRANSFER	0		
(2)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	2,900,000	WIRE TRANSFER	0		
(3)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	2,178,362	WIRE TRANSFER	0		
(4)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,353,995	WIRE TRANSFER	0		
(5)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,296,555	WIRE TRANSFER	0		
(6)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,126,500	WIRE TRANSFER	0		
(7)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	980,000	WIRE TRANSFER	0		
(8)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	500,000	WIRE TRANSFER	0		
(9)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	400,000	WIRE TRANSFER	0		
(10)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	395,000	WIRE TRANSFER	0		
(11)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	374,692	WIRE TRANSFER	0		
(12)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	250,956	WIRE TRANSFER	0		
(13)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	159,805	WIRE TRANSFER	0		
(14)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	75,000	WIRE TRANSFER	0		
(15)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	70,000	WIRE TRANSFER	0		
(16)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	65,000	WIRE TRANSFER	0		
(17)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	40,500	WIRE TRANSFER	0		
(18)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	30,000	WIRE TRANSFER	0		
(19)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	20,000	WIRE TRANSFER	0		
(20)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	19,169	WIRE TRANSFER	0		
(21)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	19,000	WIRE TRANSFER	0		
(22)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	13,000	WIRE TRANSFER	0		
(23)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	10,000	WIRE TRANSFER	0		
(24)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	10,000	WIRE TRANSFER	0		

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

24

3

Enter total number of other organizations or entities

0

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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) COLLEGE/UNIVERSITY SCHOLARSHIPS	MIDDLE EAST/NORTH AFRICA	3,344	13,582,971	WIRE TRANSFER			
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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

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.

[illegible]

Additional Data

Software ID:

Software Version:

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

e ☐ Solicitation of non-government grants

b ☒ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☒ Special fundraising events

d ☒ In-person solicitations
- 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

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 HOLOCAUST TO INDEPENDENCE MISSION (event type)	(b) Event #2 GREATER MIAMI 2022 GALA (event type)	(c)Other events 69 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	1,898,498	1,832,782	19,711,970	23,443,250
	2 Less: Contributions	1,377,278	1,728,782	17,210,594	20,316,654
	3 Gross income (line 1 minus line 2)	521,220	104,000	2,501,376	3,126,596
Direct Expenses	4 Cash prizes				
	5 Noncash prizes			55,737	55,737
	6 Rent/facility costs		170,305	516,378	686,683
	7 Food and beverages		1,520	1,259,315	1,260,835
	8 Entertainment			91,351	91,351
	9 Other direct expenses	582,142	370	1,764,184	2,346,696
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				4,441,302
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-1,314,706

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))
Revenue	1 Gross revenue			260,115	260,115
Direct Expenses	2 Cash prizes			5,450	5,450
	3 Noncash prizes			22,465	22,465
	4 Rent/facility costs			10,472	10,472
	5 Other direct expenses			60,208	60,208
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				98,595
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				161,520

9 Enter the state(s) in which the organization conducts gaming activities:OH, MD, IL

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

b If "No," explain: THE ORGANIZATION OBTAINED LICENSES IN THE STATES IN WHICH WE BELIEVE THEY WERE REQUIRED.

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:

a	The organization's facility	13a	0 %
b	An outside facility	13b	100.000 %

14

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

Name ▶ ALAN SRULOWITZ

Address ▶ 60 EAST 42ND STREET NEW YORK, NY10017

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 ▶ ALAN SRULOWITZ

Gaming manager compensation ▶ \$

Description of services provided ▶ ALAN SRULOWITZ, CFO, PREPARES THE BOOKS AND RECORDS FOR THE ORGANIZATION'S GAMING/SPECIAL EVENTS AND OVERSEES MANAGEMENT OF THE GAMING OPERATION. THESE RESPONSIBILITIES ARE PART OF HIS ROLE AS CFO. HE DOES NOT RECEIVE SEPARATE COMPENSATION RELATED TO MANAGEMENT OF THE GAMING OPERATION.

☒ 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 III, OTHER GAMING ACTIVITIES:	(C) OTHER GAMING ACTIVITIES: - CASINO NIGHT: REVENUE: 1. GROSS REVENUE - \$209,800 DIRECT EXPENSES: 2. CASH PRIZES - \$3,000 3. NON-CASH PRIZES - \$20,535 4. RENT/FACILITY COSTS - \$6,500 5. OTHER DIRECT EXPENSES - \$31,203 6. VOLUNTEER LABOR - NO 7. TOTAL DIRECT EXPENSE - \$61,238 8. NET INCOME - \$148,562 9. THE STATES IN WHICH THE ORGANIZATION CONDUCTS CASINO NIGHT: OH, MD. - RAFFLE: REVENUE: 1. GROSS REVENUE - \$50,315 DIRECT EXPENSES: 2. CASH PRIZES - \$2,450 3. NON-CASH PRIZES - \$1,930 4. RENT/FACILITY COSTS - \$3,972 5. OTHER DIRECT EXPENSES - \$29,005 6. VOLUNTEER LABOR - NO 7. TOTAL DIRECT EXPENSE - \$37,357 8. NET INCOME - \$12,958 9. THE STATES IN WHICH THE ORGANIZATION CONDUCTS RAFFLE: OH, IL.

Name of the organization
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number
13-3156445

Part I

Questions Regarding Compensation

	Yes	No
1a		
<div>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.</div> <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</div></div>		
1b	Yes	
<div>1b 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</div>		
2	Yes	
<div>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?</div>		
3		
<div>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.</div> <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4		
<div>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:</div> <div><div>a Receive a severance payment or change-of-control payment?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div>		
4a		No
4b		No
4c		No
<div>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</div>		
5		
<div>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:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," on line 5a or 5b, describe in Part III.</div>		
5a		No
5b		No
6		
<div>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:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," on line 6a or 6b, describe in Part III.</div>		
6a		No
6b		No
7	Yes	
<div>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.</div>		
8		No
<div>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.</div>		
9		
<div>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</div>		

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, 1099-MISC compensation, and/or 1099-NEC			(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 STEVEN WEIL CHIEF EXECUTIVE OFFICER	(i)	580,843	0	24,000	11,943	50,079	666,865	0
	(ii)	0	0	0	0	0	0	0
2 NADAV PADAN NATIONAL DIRECTOR	(i)	386,525	0	69,550	0	47,219	503,294	0
	(ii)	0	0	0	0	0	0	0
3 ALAN SRULOWITZ CHIEF FINANCIAL OFFICER	(i)	287,115	0	0	6,100	50,456	343,671	0
	(ii)	0	0	0	0	0	0	0
4 GALIT BRICHTA VICE PRESIDENT, NORTHEAST REGION	(i)	278,780	0	110	5,847	47,304	332,041	0
	(ii)	0	0	0	0	0	0	0
5 TAMIR OPPENHEIM VICE PRESIDENT, CENTRAL REGION	(i)	222,065	0	110	2,350	33,028	257,553	0
	(ii)	0	0	0	0	0	0	0
6 ARI DALLAS CHIEF OPERATING OFF & SENIOR V.P	(i)	240,000	0	0	4,800	761	245,561	0
	(ii)	0	0	0	0	0	0	0
7 SHEA LERNER CHIEF DEVELOPMENT OFFR. (THRU 10/22)	(i)	195,810	0	0	0	43,604	239,414	0
	(ii)	0	0	0	0	0	0	0
8 AMARELLE GREEN EXECUTIVE DIRECTOR	(i)	166,117	0	110	3,700	41,949	211,876	0
	(ii)	0	0	0	0	0	0	0
9 YEHUDA FRIEDMAN DIRECTOR OF COMMUNITY ENGAGEMENT	(i)	158,355	0	110	0	50,398	208,863	0
	(ii)	0	0	0	0	0	0	0
10 DINA BEN ARI VICE PRESIDENT, SOUTHERN REGION	(i)	184,621	0	110	3,742	13,962	202,435	0
	(ii)	0	0	0	0	0	0	0
11 JENNA GRIFFIN EXECUTIVE DIRECTOR	(i)	179,767	0	110	3,640	15,767	199,284	0
	(ii)	0	0	0	0	0	0	0
12 SETH BARON VICE PRESIDENT	(i)	144,303	0	110	3,200	48,903	196,516	0
	(ii)	0	0	0	0	0	0	0
13 JEFF KLEIN NATIONAL DIRECTOR	(i)	156,768	0	110	1,523	32,973	191,374	0
	(ii)	0	0	0	0	0	0	0
14 REBECCA RAFELSON DIRECTOR, BRANDS & COMMUNICATIONS	(i)	150,035	0	0	3,259	632	153,926	0
	(ii)	0	0	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	TAX INDEMNIFICATION AND GROSS-UP PAYMENTS TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS ARE PROVIDED TO THE NATIONAL DIRECTOR IN RELATION TO THE TUITION ALLOWANCE. THIS WAS TREATED AS A TAXABLE BENEFIT.
PART I, LINE 7	NON-FIXED PAYMENTS BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL AND ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS. ALL NON-FIXED PAYMENTS HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION REPORTING.

Additional Data

Return to Form

Software ID:
Software Version:

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	73	1,488,651	FAIR MARKET VALUE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous	X	22	11,346	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	106	83,652	FAIR MARKET VALUE
25				
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

290

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?

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

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.

YesNo

No

YesNo

No

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:

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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Return Reference	Explanation
FORM 990, PART III, LINE 4A	WELLBEING AND RECREATIONAL PROGRAMS THE FINANCIAL SUPPORT PROGRAM EASES THE BURDEN BY PROVIDING ECONOMIC RELIEF FOR SOLDIERS WHO ARE IN FINANCIAL DISTRESS THROUGH THE PROVISION OF CASH SUBSIDIES, HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER ASSISTANCE TO THEIR FAMILIES. DURING 2022, FIDF PROVIDED APPROXIMATELY \$5.5 MILLION FOR SUCH ASSISTANCE TO ABOUT 68,300 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 SOLDIERS, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR HOME COUNTRIES DURING THEIR PERIOD OF SERVICE. DURING 2022, FIDF PROVIDED APPROXIMATELY \$5.8 MILLION TO ASSIST OVER 6,800 LONE SOLDIERS THROUGH THESE PROGRAMS. THE ADOPT A BRIGADE PROGRAM OFFERS MULTI-FACETED SUPPORT, EMPOWERING SOLDIERS TO FOCUS EXCLUSIVELY ON THE CHALLENGING MISSION OF PROTECTING ISRAEL WITHOUT THE BURDEN OF FINANCIAL UNCERTAINTY AT HOME. THE FUNDS ARE DEVOTED TO BENEFITTING THE WELFARE AND WELLBEING OF EACH OF THE BRIGADE'S SOLDIERS WITH AN EMPHASIS ON LONE SOLDIERS AND ON THOSE FROM LOW SOCIO-ECONOMIC BACKGROUNDS. THE PROGRAM ALSO PROVIDES COMMANDERS WITH FUNDS TO HOLD EVENTS AND ACTIVITIES THAT CELEBRATE THE SOLDIERS' ACHIEVEMENTS. DURING 2022, FIDF PROVIDED APPROXIMATELY \$2.5 MILLION TO SPONSOR THE NEEDS OF THE 24 BRIGADES ADOPTED BY FIDF (OVER 50,000 SOLDIERS). THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL ACTIVITIES FOR DESIGNATED BATTALIONS. DURING 2022, FIDF PROVIDED APPROXIMATELY \$2.3 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER WELLBEING ACTIVITIES FOR THE 66 BATTALIONS ADOPTED BY FIDF (OVER 25,000 SOLDIERS). OTHER WELLBEING AND RECREATIONAL PROGRAM HIGHLIGHTS: - SPIRITUAL NEEDS AND HERITAGE PROGRAMS TOUCHED THE LIVES OF OVER 11,400 SOLDIERS - SOULDIER RECHARGE RETREATS WERE MADE AVAILABLE TO OVER 6,400 SOLDIERS - WOUNDED SOLDIER ACTIVITIES SUPPORTED OVER 1,200 WOUNDED VETERANS
FORM 990, PART III, LINE 4B	EDUCATIONAL AND SCHOLARSHIP PROGRAMS THE FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL FOUR-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 24 ORGANIZATIONS WHICH EMPOWER THE STUDENTS TO HELP THEIR COMMUNITIES AND IMPROVE THEIR ENVIRONMENT. IN THE 2022-2023 ACADEMIC YEAR, FIDF WAS ABLE TO FUND 3,344 SCHOLARSHIPS OF COLLEGE OR UNIVERSITY STUDY. IN 2022, FIDF HAD GRANTED APPROXIMATELY \$13.6 MILLION OF SCHOLARSHIP ASSISTANCE. DURING 2022, FIDF ALSO SPONSORED APPROXIMATELY \$6.6 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 2022, ABOUT 29,600 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES.
FORM 990, PART III, LINE 4C	CONSTRUCTION PROGRAMS FIDF 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. DURING 2022, FIDF TRANSFERRED APPROXIMATELY \$13.5 MILLION IN CASH FOR CONSTRUCTION ACTIVITY. PROGRAM SERVICES FOR CONSTRUCTION, NET OF CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS, WAS \$6.7 MILLION.
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 BONUSES, 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:	ACTUARIAL CHANGE IN ANNUITY OBLIGATION -949,798. UNREALIZED GAIN ON FOREIGN CURRENCY -43,818. BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES -1,396,870. CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS 6,741,406.

Additional Data

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