

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

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

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

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

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

C Name of organization: INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS INC. Doing business as: IFCJ STAND FOR ISRAEL GUARDIANS OF ISRAEL ISAIAH 58 ON WINGS OF EAGLES. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 303 E WACKER 2300. City or town, state or province, country, and ZIP or foreign postal code: CHICAGO, IL 60601

D Employer identification number: 36-3256096. E Telephone number: (312) 641-7200. G Gross receipts \$ 313,976,372

F Name and address of principal officer: JR DUPELL, 303 E WACKER 2300, CHICAGO, IL 60601

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

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

J Website: WWW.IFCJ.ORG

K Form of organization: Corporation

L Year of formation: 1983. M State of legal domicile: IL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE INTERNATIONAL FELLOWSHIP OF CHRISTIAN AND JEWS IS THE LEADING NON-PROFIT (SEE SCHEDULE O) BUILDING BRIDGES BETWEEN CHRISTIANS AND JEWS, BLESSING ISRAEL AND THE JEWISH PEOPLE AROUND THE WORLD WITH, HUMANITARIAN CARE AND LIFE-SAVING AID. PART III, LINE 2: DURING THE YEAR THERE WERE NO SIGNIFIGANT CHANGE IN THE ORGANIZATIONS MISSION OR PROGRAM SERVICES. PROGRAM SERVICES WERE REGROUPED AND AMOUNTS REALLOCATED TO BETTER REFLECT IFCJ'S MISSION ON PART III.

Table with 2 columns: Description and Amount. Rows include: 2 Check this box 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) = 8. 4 Number of independent voting members of the governing body (Part VI, line 1b) = 8. 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) = 136. 6 Total number of volunteers (estimate if necessary) = 8. 7a Total unrelated business revenue from Part VIII, column (C), line 12 = 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 = 0.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (Part VIII, line 1h) = 228,400,302 / 271,606,565. 9 Program service revenue (Part VIII, line 2g) = 0 / 0. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) = -1,076,169 / -114,918. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) = 282,288 / -14,201. 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) = 227,606,421 / 271,477,446.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) = 132,637,523 / 125,309,037. 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) = 15,953,250 / 16,504,736. 16a Professional fundraising fees (Part IX, column (A), line 11e) = 7,079,959 / 5,588,890. 16b Total fundraising expenses (Part IX, column (D), line 25) = 33,643,616. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) = 73,401,977 / 80,323,105. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) = 229,072,709 / 227,725,768. 19 Revenue less expenses. Subtract line 18 from line 12 = -1,466,288 / 43,751,678.

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (Part X, line 16) = 121,766,868 / 172,438,971. 21 Total liabilities (Part X, line 26) = 25,909,015 / 25,440,272. 22 Net assets or fund balances. Subtract line 21 from line 20 = 95,857,853 / 146,998,699.

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 ROBIN VAN ETTEN GLOBAL COO, Date 2024-11-07. Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P00666837, Firm's name GRANT THORNTON ADVISORS LLC, Firm's EIN 99-1856619, Firm's address 171 N CLARK ST SUITE 200, CHICAGO, IL 60601, Phone no. (312) 856-0200.

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

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

THE INTERNATIONAL FELLOWSHIP OF CHRISTIAN AND JEWS IS THE LEADING NON-PROFIT BUILDING BRIDGES BETWEEN CHRISTIANS AND JEWS, BLESSING ISRAEL AND THE JEWISH PEOPLE AROUND THE WORLD WITH, HUMANITARIAN CARE AND LIFE- SAVING AID.

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 \$ 95,816,422 including grants of \$ 86,942,059) (Revenue \$)

POVERTY:MEETING THE NEEDS OF POOREST CITIZENS LIVING IN ISRAEL AND THE FORMER SOVIET UNION REMAINS A HIGH PRIORITY FOR THE FELLOWSHIP. THROUGH ITS POVERTY PROGRAM, THE FELLOWSHIP ASSISTS MILLIONS OF IMPOVERISHED PEOPLE WITH BASIC NEEDS AS THEY STRUGGLE TO OVERCOME EXTREME ECONOMIC HARDSHIP. THROUGH THE POVERTY PROGRAM, THE FELLOWSHIP IS ACTIVELY INVOLVED IN CITIES THROUGHOUT ISRAEL AND THE FORMER SOVIET UNION PROVIDING FOOD, CLOTHING, SHELTER, MEDICAL CARE, EMERGENCY FUNDS AND OTHER RESOURCES TO THOSE IN DESPERATE NEED, INCLUDING FAMILIES AND CHILDREN. SUPPLYING THOUSANDS OF NEEDY ELDERLY, CHILDREN AND POOR FAMILIES WITH NECESSITIES INCLUDING FOOD, HEATING FUEL DURING THE WINTER AS WELL AS MEDICINE, PERSONAL CARE. (SEE SCHEDULE O)(POVERTY CONTINUED) THE FELLOWSHIP ASSISTS IN HELPING THE POOR FIND JOBS AND PROVIDE FOR THEIR FAMILIES. THE FELLOWSHIP FOCUSES HEAVILY ON THE ELDERLY POPULATION. THE WITH DIGNITY AND FELLOWSHIP PROGRAM REACHES NEARLY HALF OF THE ELDERLY EIGHTY YEARS OR OLDER LIVING IN POVERTY IN ISRAEL, AND GUARANTEES THEIR FOOD SECURITY FOR THE REST OF THEIR LIVES. THE FELLOWSHIP ALSO RESCUES ORPHANED AND ABANDONED JEWISH CHILDREN FROM THE STREETS AND PROVIDES THEM WITH HOMES WHERE THEY RECEIVE THE SUPPORT AND LOVE THEY NEED TO SUCCEED. WITH 22% OF ISRAEL'S TOTAL POPULATION LIVING BELOW THE POVERTY LINE, AND THE ISRAELI GOVERNMENT UNABLE TO FULLY PROVIDE FOR MANY OF ITS POOREST CITIZENS, THIS ASSISTANCE IS ABSOLUTELY ESSENTIAL. THE POVERTY PROGRAM, IN 2023, PROVIDED 185,000 ELDERLY AND HOLOCAUST SURVIVORS IN ISRAEL AND THE FSU ASSISTANCE WITH BASIC NEEDS. 566,000 PEOPLE WERE PROVIDED WITH FOOD, CLOTHING AND FINANCIAL AID FOR PASSOVER AND ROSH HASHANAH WORLDWIDE. 18,000 PEOPLE HAD ACCESS TO WARMING HUBS AND GENERATOR-SUPPLIED HEATING AND ELECTRICITY ACROSS 23 COMMUNITIES IN WAR-TORN UKRAINE.

4b (Code:) (Expenses \$ 43,455,757 including grants of \$ 13,136,692) (Revenue \$)

FELLOWSHIP:THROUGH OUR PROGRAMS OF BRIDGE BUILDING BETWEEN CHRISTIANS AND JEWS, THE FELLOWSHIP'S MINISTRY PROVIDES EDUCATION RESOURCES TO CHRISTIANS TO LEARN ABOUT THE JEWISH ROOTS OF THEIR CHRISTIAN FAITH, AS WELL AS THE HISTORY OF ISRAEL AND HER PEOPLE. THE FELLOWSHIP PROVIDES PRAYER SUPPORT TO OUR DONORS THROUGH PRAYER CALLS WITH THOUSANDS OF SUPPORTERS, REQUESTS FOR PRAYERS TO BE SENT TO THE WESTERN WALL, AND A DEDICATE STAFF THAT PRAY WITH OUR DONORS DAILY. THE FELLOWSHIP CONTINUES TO ENGAGE BOTH CHRISTIAN AND JEWS LEADERS IN INTERFAITH DIALOG, CONTINUING TO STRENGTHEN THE BRIDGE OF UNDERSTANDING AND RESPECT. (SEE SCHEDULE O)(FELLOWSHIP CONTINUED) IN 2023 THERE WERE 300,000 DOWNLOADS OF YAEL'S NOURISH YOUR BIBLICAL ROOTS PODCAST, WITH NEARLY 1,500 SUBSCRIBERS BY THE END OF 2023. THERE WERE 46,600 PODCAST FOLLOWERS THROUGH PRAY.COM AND 16,000 PEOPLE ENGAGED IN MONTHLY PRAYER SERVICES. THERE WERE OVER 3.5 MILLION ENGAGEMENTS WITH SOCIAL MEDIA PLATFORMS.

4c (Code:) (Expenses \$ 18,101,921 including grants of \$ 17,986,829) (Revenue \$ 3,935)

SECURITY: ISRAEL IS SURROUNDED BY HOSTILE NEIGHBORS AND SO THE FELLOWSHIP SERVES AS WATCHMEN ON THE WALLS FOR GOD'S PEOPLE. TERRORIST GROUPS LIKE HAMAS AND HEZBOLLAH FUNDED BY IRAN POSE A CONSTANT THREAT TO ISRAEL. TERRORIST ROCKET FIRE, SUICIDE BOMBINGS AND VEHICULAR ATTACKS SOW DEATH, DESTRUCTION, AND CHAOS. IN RESPONSE, THE FELLOWSHIP PROVIDES EMERGENCY EQUIPMENT FOR ISRAEL'S FIRST RESPONDERS, BUILDS AND REINFORCES BOMB SHELTERS, SUPPORTS PROGRAMS THAT OFFER COUNSELING TO TRAUMA VICTIMS, FINANCES HELP FOR VICTIMS OF TERROR, SUPPORTS ISRAEL'S SOLDIERS, AND SO MUCH MORE. IN WARTIME, WE ACT QUICKLY TO MEET THE NEEDS OF ISRAELIS IN THE LINE OF FIRE AND HELP VICTIMS HEAL FROM PHYSICAL AND EMOTIONAL TRAUMA. (SEE SCHEDULE O)(SECURITY CONTINUED) 50 MOBILE BOMB SHELTERS WERE INSTALLED, INCLUDING 30 IN THE FIRST WEEKS AFTER OCTOBER 7TH DURING OPERATION SWORDS OF IRON. 2 ARMORED SECURITY VEHICLES WERE SUPPLIED TO CIVILIAN SECURITY OFFICERS AND EMERGENCY TEAMS IN SOUTHERN ISRAEL. 93,000 PEOPLE SERVING IN THE ISRAEL DEFENSE FORCE AND THEIR FAMILIES WERE PROVIDED WITH EMERGENCY FUNDS FOR BASIC OR HOUSEHOLD NEEDS, AS WELL AS COMFORT AND CARE. ADDITIONALLY, THE FELLOWSHIP PROVIDED MEDICAL EQUIPMENT, FORTIFICATION AND FINANCIAL SUPPORT FOR HOSPITALS IN ISRAEL.NOT ONLY DOES ISRAEL FACE ANTI-SEMITIC NEIGHBORS, BUT JEWISH COMMUNITIES AROUND THE WORLD STRUGGLE AGAINST RISING ANTI-SEMITISM AND THE THREAT OF TERRORISM. WORLDWIDE, THE FELLOWSHIP AIDS SYNAGOGUES, JEWISH SCHOOLS, AND OTHER INSTITUTIONS TARGETED BY ATTACKS, PROVIDING FUNDS THAT ALLOW THEM TO ADD SECURITY GUARDS AND SOPHISTICATED SECURITY SYSTEMS.

(Code:) (Expenses \$ 10,846,072 including grants of \$ 7,243,457) (Revenue \$)

ALIYAH (IMMIGRATION TO ISRAEL)EXPENSES: \$7,417,766 GRANTS: \$6,718,457THE FELLOWSHIP HELPS FULFILL BIBLICAL PROPHECY BY BRINGING THE JEWISH PEOPLE HOME "FROM THE FOUR QUARTERS OF THE EARTH" (ISAIAH 11:12) THROUGH ALIYAH (IMMIGRATION TO ISRAEL) AND PROVIDES THEM WITH KLITAH (RESETTLEMENT) ASSISTANCE WHEN THEY ARRIVE, INCLUDING HOUSING, JOB TRAINING AND PLACEMENT, HEBREW LANGUAGE LESSONS, AND MORE, GIVING THEM THE TOOLS THEY NEED TO BE FULL, PRODUCTIVE CITIZENS IN THEIR NEW HOME.SINCE IT WAS FOUNDED, THE FELLOWSHIP'S SUPPORTERS HAVE HELPED THOUSANDS OF JEWS FROM AROUND THE GLOBE THE FORMER SOVIET UNION, EUROPE, SOUTH AMERICA, ARAB AND MUSLIM COUNTRIES MAKE ISRAEL THEIR HOME.FOR MANY JEWS, MAKING ALIYAH (IMMIGRATING TO ISRAEL) MEANS FINALLY ESCAPING ANTI-SEMITISM, OPPRESSION, VIOLENCE, AND EXTREME POVERTY. IT OFFERS THEM HOPE FOR A BETTER LIFE AND A CHANCE TO LIVE OUT THEIR FAITH. IN 2023, THE FELLOWSHIP ASSISTED OVER 4,000 PEOPLE MAKE ALIYAH FROM 35 DIFFERENT COUNTRIES.EMERGENCY: EXPENSES: \$3,428,307 GRANTS: \$525,000IN ADDITION TO OUR CORE PROGRAMS, THE FELLOWSHIP USED THIS FUND TO PROVIDE SUPPORT TO THOSE IN ISRAEL DIRECTLY IMPACTED BY THE WAR. THE FELLOWSHIP ALSO RAISED AWARENESS IN THE UNITED STATES ABOUT THE CRISIS IN ISRAEL IN THE DAYS FOLLOWING OCTOBER 7TH THROUGH EDUCATIONAL MATERIALS, MAILINGS, AND OTHER MEDIA.

4d Other program services (Describe in Schedule O.) (Expenses \$ 10,846,072 including grants of \$ 7,243,457) (Revenue \$)

4e Total program service expenses 168,220,172

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	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? <i>If "Yes," complete Schedule L, Part I</i>		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?		No
27	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? <i>If "Yes," complete Schedule L, Part III</i>		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):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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?		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		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.	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		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

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

Form 990 (2023) Part V Statements Regarding Other IRS Filings and Tax Compliance (continued). Includes sections 2a through 17 with various questions and input fields.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 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? 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? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

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

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed AL, AR, CA, CT, FL, GA, HI, IL, KS, KY, MA, MD, MI, MN, MS, ND, NH, NM, NY, OR, PA, RI, SC, TN, VA, WI, WV, NC 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. [X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ROBIN VAN ETTEN 303 E WACKER SUITE 2300 CHICAGO, IL 60601 (312) 641-7200

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) BISHOP PAUL LANIER CHAIRMAN	1.00 0.50	X		X				0	0	0
(2) JR DUPELL SECRETARY & TREASURER	5.00 0.00	X		X				0	0	0
(3) MICHELE BACHMAN DIRECTOR (BEG 07/23)	1.00 0.00	X						0	0	0
(4) DAVID CLARK DIRECTOR	1.00 0.00	X						0	0	0
(5) STEVEN HEFTER DIRECTOR	1.00 0.00	X						0	0	0
(6) JOHNNIE MOORE DIRECTOR	1.00 0.00	X						0	0	0
(7) SUZANNE PEYSER DIRECTOR	1.00 0.00	X						0	0	0
(8) JACOB SCHIMMEL DIRECTOR	1.00 0.00	X						0	0	0
(9) Yael ECKSTEIN-FARKAS PRESIDENT & CEO	40.00 0.50			X				642,885	0	126,359
(10) ROBIN VAN ETTEN GLOBAL CHIEF OPERATING OFFICER	40.00 0.50			X				354,990	0	109,165
(11) LAUREL SIMKOVICH VP OF FINANCE	40.00 0.00			X				266,830	0	75,425
(12) LUCAS PUZAN CHIEF INFORMATION OFFICER	40.00 0.00			X				250,437	0	81,560
(13) ERIC FRANS VP OF PHILANTHROPY (THRU 08/23)	40.00 0.00			X				181,967	0	0
(14) KRISTIN HENNING SENIOR DIR. OF FINANCE	40.00 0.00					X		170,628	0	54,239
(15) ERICA PRESCOTT SR DR INTEGR FR & DONOR RETENTION	40.00 0.00					X		148,578	0	65,638
(16) TEWAHEDO SEYOUM DIRECTOR OF INFORMATION SERVICES	40.00 0.00					X		168,950	0	40,836
(17) TRAVIS DERAMCY SR DR INTEGR FR & MARKETING	40.00 0.00					X		166,130	0	43,273

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 Amt Similar Amounts				
1a Federated campaigns			35,322	
b Membership dues				
c Fundraising events				
d Related organizations				
e Government grants (contributions)				
f All other contributions, gifts, grants, and similar amounts not included above			271,571,243	
g Noncash contributions included in lines 1a - 1f:\$			666,589	
h Total. Add lines 1a-1f				271,606,565

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)			2,080,885			2,080,885	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6a Gross rents		(i) Real	(ii) Personal				
		6a						
		b Less: rental expenses	6b					
	c Rental income or (loss)	6c						
	d Net rental income or (loss)							
	7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		7a	40,273,399	1,786				
		b Less: cost or other basis and sales expenses	7b	41,075,287	1,395,701			
		c Gain or (loss)	7c	-801,888	-1,393,915			
	d Net gain or (loss)				-2,195,803			-2,195,803
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18							
		8a						
b Less: direct expenses		8b						
c Net income or (loss) from fundraising events								
9a Gross income from gaming activities. See Part IV, line 19								
	9a							
	b Less: direct expenses	9b						
c Net income or (loss) from gaming activities								
10a Gross sales of inventory, less returns and allowances								
	10a		9,802					
	b Less: cost of goods sold	10b		27,938				
c Net income or (loss) from sales of inventory				-18,136	-18,136			

Other Revenue Misc Amt	11a TOURS AND CONFERENCES	Business Code					
		900099		3,935	3,935		
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d				3,935			
12 Total revenue. See instructions				271,477,446	-14,201	0	-114,918

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	49,417,863	49,417,863		
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.	75,891,174	75,891,174		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,089,617	441,181	1,096,755	551,681
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	10,159,074	2,160,835	5,281,219	2,717,020
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	851,270	184,683	434,991	231,596
9 Other employee benefits	2,471,503	441,474	1,529,738	500,291
10 Payroll taxes	933,272	217,316	466,967	248,989
11 Fees for services (non-employees):				
a Management	3,151,796	446,729	1,279,314	1,425,753
b Legal	436,794		436,794	
c Accounting	172,835		172,835	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	5,588,890			5,588,890
f Investment management fees	289,904		289,904	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion	13,943,164	9,396,828	853,769	3,692,567
13 Office expenses	4,117,313	297,573	3,813,285	6,455
14 Information technology	1,749,149	163,417	1,579,632	6,100
15 Royalties				
16 Occupancy	505,260		505,260	
17 Travel	586,478	212,521	271,723	102,234
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	514,179		514,179	
23 Insurance	193,879		193,879	
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 PRINTING	31,611,784	15,189,871	6,398,076	10,023,837
b TV AND RADIO AIRTIME	21,086,724	13,426,733	292,242	7,367,749
c TELEMARKETING	1,691,389	59,597	451,338	1,180,454
d PROGRAM IMPLEMENTATION	271,972	271,972		
e All other expenses	485	405	80	
25 Total functional expenses. Add lines 1 through 24e	227,725,768	168,220,172	25,861,980	33,643,616
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 checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720).	80,891,057	39,921,405	10,064,028	30,905,624

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	500	1	500
	2 Savings and temporary cash investments	26,386,711	2	67,036,932
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	838,098	4	90,245
	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	71,846	5	0
	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	593,777	8	485,735
	9 Prepaid expenses and deferred charges	2,486,710	9	5,928,888
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	7,067,894		
	b Less: accumulated depreciation	1,257,178		
	11 Investments—publicly traded securities	5,559,366	10c	5,810,716
	12 Investments—other securities. See Part IV, line 11	75,306,409	11	83,008,740
	13 Investments—program-related. See Part IV, line 11	4,707,307	12	4,716,866
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	5,816,144	14	
16 Total assets: Add lines 1 through 15 (must equal line 33)	121,766,868	15	5,360,349	
		16	172,438,971	
Liabilities	17 Accounts payable and accrued expenses	5,553,305	17	4,928,049
	18 Grants payable	4,245,255	18	3,120,255
	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	16,110,455	25	17,391,968
	26 Total liabilities. Add lines 17 through 25	25,909,015	26	25,440,272
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	51,129,474	27	85,677,749
	28 Net assets with donor restrictions	44,728,379	28	61,320,950
	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	95,857,853	32	146,998,699
	33 Total liabilities and net assets/fund balances	121,766,868	33	172,438,971

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	271,477,446
2	Total expenses (must equal Part IX, column (A), line 25)	2	227,725,768
3	Revenue less expenses. Subtract line 2 from line 1	3	43,751,678
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	95,857,853
5	Net unrealized gains (losses) on investments	5	7,884,081
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	-494,913
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	146,998,699

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
2b	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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	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
3b	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

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
 Attach to Form 990 or Form 990-EZ.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number
36-3256096

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.") . . .	115,073,908	156,294,559	216,741,280	228,400,302	271,606,565	988,116,614
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	115,073,908	156,294,559	216,741,280	228,400,302	271,606,565	988,116,614
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						988,116,614

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.	115,073,908	156,294,559	216,741,280	228,400,302	271,606,565	988,116,614
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	752,705	981,849	1,863,935	1,226,367	2,080,885	6,905,741
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).						
11 Total support. Add lines 7 through 10						995,022,355
12 Gross receipts from related activities, etc. (see instructions)					12	2,378,786
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	99.310 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	99.280 %
16a 33 1/3% support test—2023. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support test—2022. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2023. 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 <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2022. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A.

19a 33 1/3% support tests-2023. 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.
b 33 1/3% support tests-2022. 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.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

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? 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.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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))? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

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 (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). 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 (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

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

Additional Data

Return to Form

Software ID:

Software Version:

Supplemental Financial Statements

2022

Open to Public Inspection

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

Attach to Form 990.

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

Department of the Treasury Internal Revenue Service

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS INC

Employer identification number

36-3256096

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor informed.

Part II Conservation Easements.

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

Form for Part II Conservation Easements. Includes checkboxes for various purposes, a table for 'Held at the End of the Year' (2a-2d), and several text-based questions (3-9) regarding monitoring, expenses, and reporting.

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.

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions 1a-1b about reporting and 2 about financial gain, with associated dollar amounts.

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	565,602	682,308	627,018	605,112	506,800
b Contributions					
c Net investment earnings, gains, and losses	79,107	-92,450	77,905	44,025	98,312
d Grants or scholarships					
e Other expenditures for facilities and programs	24,326	24,256	22,615	22,119	
f Administrative expenses					
g End of year balance	620,383	565,602	682,308	627,018	605,112

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 ▶ 100.000 %
- c Term endowment ▶

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		4,281,879	487,537	3,794,342
d Equipment		1,284,987	536,427	748,560
e Other		1,501,028	233,214	1,267,814
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				5,810,716

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

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	
RIGHT OF USE - LEASE LIABILITY	10,500,907
CHARITABLE GIFT ANNUITIES PAYABLE	4,621,000
INTERCOMPANY	1,265,393
DEFERRED COMPENSATION PAYABLE	1,004,668
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	17,391,968

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
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	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

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:	USES OF ENDOWMENT FUNDS THE DONOR-RESTRICTED ENDOWMENT FUNDS ARE RESTRICTED TO BENEFIT THE "ON THE WINGS OF EAGLES" PROGRAM ACTIVITIES.
PART X, LINE 2:	LIABILITY FOR UNCERTAIN TAX POSITIONS - FIN 48 (ASC 740) THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE CONSOLIDATED FINANCIAL STATEMENTS. UNDER THIS GUIDANCE, ENTITIES MAY RECOGNIZE THE TAX BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. EXAMPLES OF TAX POSITIONS INCLUDE THE TAX-EXEMPT STATUS OF AN ENTITY AND VARIOUS POSITIONS RELATED TO THE POTENTIAL SOURCES OF UNRELATED BUSINESS TAXABLE INCOME. THE FELLOWSHIP AND THE FOUNDATION FILE FORM 990 IN THE U.S. FEDERAL JURISDICTION AND A RELATED RETURN IN THE STATE OF ILLINOIS. FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022, MANAGEMENT HAS REVIEWED THE FELLOWSHIP'S TAX POSITIONS FOR THE OPEN TAX YEARS (CURRENT AND PRIOR THREE TAX YEARS) AND CONCLUDED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS. SUCH OPEN TAX YEARS REMAIN SUBJECT TO EXAMINATION BY TAX AUTHORITIES. THE AMUTAH FILES FORM 5471 IN THE U.S. FEDERAL JURISDICTION AND RELATED APPROPRIATE TAX FILINGS IN THEIR RESPECTIVE COUNTRIES. FOR THE YEARS ENDED DECEMBER 31, 2023, MANAGEMENT HAS REVIEWED THE TAX POSITIONS FOR THE OPEN TAX YEARS (CURRENT AND PRIOR THREE TAX YEARS) AND CONCLUDED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS. SUCH OPEN TAX YEARS REMAIN SUBJECT TO EXAMINATION BY TAX AUTHORITIES.

Additional Data

Return to Form

Software ID:

Software Version:

2023

Open to Public Inspection

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number

36-3256096

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

- For grantmakers.** Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

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) NORTH AMERICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	2,290,939
(2) MIDDLE EAST AND NORTH AFRICA	0	1	PROGRAM SERVICES	SEE SCHEDULE F, PART V	1,168,247
(3) EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	110,990
(4) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	58,978
(5) NORTH AMERICA	0	0	GRANTS		1,079,000
(6) MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS		73,006,235
(7) EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS		83,250
(8) EAST ASIA AND THE PACIFIC	0	0	GRANTS		1,722,689
(9) SOUTH AMERICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	167,451
(10) RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	87,470
(11) SOUTH ASIA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	17,305
(12) SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	7,883
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	0	1			79,520,328
b Total from continuation sheets to Part I					280,109
c Totals (add lines 3a and 3b)	0	1			79,800,437

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)			NORTH AMERICA	SEE SCHEDULE F, PART V	779,000	WIRE	0		
(2)			EUROPE (INCLUDING ICELAND & GREENLAND)	SEE SCHEDULE F, PART V	29,500	WIRE	0		
(3)			EUROPE (INCLUDING ICELAND & GREENLAND)	SEE SCHEDULE F, PART V	53,750	WIRE	0		
(4)			NORTH AMERICA	SEE SCHEDULE F, PART V	300,000	WIRE	0		
(5)			MIDDLE EAST AND NORTH AFRICA	SEE SCHEDULE F, PART V	73,006,235	WIRE	0		
(6)			EAST ASIA AND THE PACIFIC	SEE SCHEDULE F, PART V	1,722,689	WIRE	0		
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

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 6

3 Enter total number of other organizations or entities ▶

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

Part III can be duplicated if additional space is needed.

(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)							
(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

Additional Data

Software ID:

Software Version:

Supplemental Information Regarding Fundraising or Gaming Activities
Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS INC

Employer identification number
36-3256096

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 <input checked="" type="checkbox"/> Mail solicitations | e <input checked="" type="checkbox"/> Solicitation of non-government grants |
| b <input checked="" type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input checked="" type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input checked="" type="checkbox"/> 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 PRODUCTION SOLUTIONS 1953 GALLOWS RD STE 500 VIENNA, VA 22182	CONSULTING AND DIRECT MAIL		No	74,793,237	552,372	74,240,865
2 RKD DIRECT POINT GROUP 35 PARKWOOD DR HOPKINTON, MA 01748	CONSULTING AND DIRECT MAIL		No	46,403,248	385,408	46,017,840
3 CANNELA RSPONSE TELE 848 LIBERTY DRIVE BURLINGTON, WI 53105	DIRECT RESPONSE TV MEDIA MANAGEMENT		No	20,190,110	467,787	19,722,322
4 LAMARK MEDIA GROUP 5901 BROKEN SOUND PARKWAY NW STE 4 BOCA RATON, FL 33487	ELECTRONIC MEDIA		No	10,087,783	307,196	9,780,586
5 CAUSEWORX 2 MCNAMARA CT AJAX ONTARIO, CA 91764	TELEMARKETING - CALL CENTER		No	5,349,626	1,414,712	3,934,914
6 WESTAR MEDIA GROUP INC 414-D PETTIGRU STREET GREENVILLE, SC 29601	RADIO INFOMERCIALS AND EDUCATIONAL MATERIAL		No	1,571,605	186,632	1,384,973
7 MDS COMMUNICATIONS 545 WEST JAUNITA AVE MESA, AZ 85210	TELEMARKETING		No	1,513,499	2,052,990	-539,491
8						
9						
10						
Total				159,909,108	5,367,097	154,542,009

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.

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.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
11 Net income summary. Subtract line 10 from line 3, column (d) ▶					

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.

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

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

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

13 Indicate the percentage of gaming activity conducted in:

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

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

Name ▶ -----

Address ▶ -----

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

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

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

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

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

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

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

Return Reference	Explanation
SCHEDULE G, PART I, LINE 2B, COLUMN (V):	AMOUNT PAID TO FUNDRAISER THIS IS THE AMOUNT PAID (PER THE CONTRACT) FOR THE PROFESSIONAL FUNDRAISING SERVICES. AT NO TIME ARE DONATIONS RECEIVED OR HELD BY FUND RAISERS.

**Schedule I
(Form 990)**

Department of the
Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments and Individuals in the United States**
Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2023
**Open to Public
Inspection**

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number
36-3256096

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) CHAMAH 27 WILLIAMS ST SUITE 613 NEW YORK, NY 10005	23-7365688	501(C)(3)	1,182,250	0			MEALS, TRANSPORTAION MED. CARE- CHILDREN
(2) COLEL CHABAD 806 EASTERN PARKWAY BROOKLYN, NY 11213	11-3254483	501(C)(3)	10,527,700	0			FOOD AND HUMANITARIAN SUPPORT
(3) FRIENDS OF THE IDF 1430 BROADWAY SUITE 1301 NEW YORK, NY 10018	13-3156445	501(C)(3)	6,366,000	0			HUMANITARIAN SUPPORT ISRAELI SOLDIERS AND THEIR FAMILIES
(4) JEWISH AGENCY FOR ISRAEL NORTH AMERICAN COUNCIL 633 3RD AVE 21ST FLOOR NEW YORK, NY 10017	23-0053483	501(C)(3)	1,016,000	0			IMMIGRATION TO ISRAEL SUPPORT
(5) THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE 711 THIRD AVE 10TH FLOOR NEW YORK, NY 10017	13-1656634	501(C)(3)	11,246,565	0			FOOD AND HUMANITARIAN SUPPORT
(6) THE FEDERATION OF JEWISH COMMUNITIES OF THE CIS 445 PARK AVE 9TH FLOOR NEW YORK, NY 10022	13-3970940	501(C)(3)	15,869,348	0			FOOD AND HUMANITARIAN SUPPORT
(7) TIKVA CORPORATION 501 10TH AVE 7TH FLOOR NEW YORK, NY 10018	22-3779212	501(C)(3)	1,210,000	0			FOOD AND HUMANITARIAN SUPPORT
(8) TBN NETWORKS 13600 HERITAGE PKWY SUITE 200 FORT WORTH, TX 76177	74-1945661	501(C)(3)	2,000,000	0			FOOD AND HUMANITARIAN SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 8
- 3** Enter total number of other organizations listed in the line 1 table ▶

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	PROCEDURES FOR MONITORING USE OF GRANTS IN THE U.S. ALL GRANTS ARE DISBURSED FOR SPECIFIC PROGRAMS TO ADVANCE OUR CHARITABLE PURPOSE. GRANTS ARE DISBURSED USING A FORMAL AGREEMENT TO CONTRIBUTE WITH SPECIFIC OBJECTIVES AND DELIVERABLES. SUCCESS IS DOCUMENTED BY FIELD VISITS AS WELL AS FORMAL PROGRAMMATIC AND FINANCIAL REPORTS.

Additional Data

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Software ID:
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Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

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

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

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number

36-3256096

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7	Yes	
8		No
9		

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 Yael Eckstein-Farkas President & CEO	(i)	517,535	270	125,080	115,568	10,791	769,244	0
	(ii)	0	0	0	0	0	0	0
2 Robin Van Etten Global Chief Operating Officer	(i)	346,181	3,885	4,924	68,406	40,759	464,155	0
	(ii)	0	0	0	0	0	0	0
3 Laurel Simkovich VP of Finance	(i)	256,111	500	10,219	40,245	35,180	342,255	0
	(ii)	0	0	0	0	0	0	0
4 Lucas Puzan Chief Information Officer	(i)	239,141	10,150	1,146	39,158	42,402	331,997	0
	(ii)	0	0	0	0	0	0	0
5 Kristin Henning Senior Dir. of Finance	(i)	166,887	1,000	2,741	26,315	27,924	224,867	0
	(ii)	0	0	0	0	0	0	0
6 Erica Prescott SR DR Integr FR & Donor Retention	(i)	146,408	950	1,220	23,615	42,023	214,216	0
	(ii)	0	0	0	0	0	0	0
7 Tawahedo Seyoum Director of Information Services	(i)	165,676	600	2,674	25,508	15,328	209,786	0
	(ii)	0	0	0	0	0	0	0
8 Travis Deramcy SR DR Integr FR & Marketing	(i)	161,009	200	4,921	23,765	19,508	209,403	0
	(ii)	0	0	0	0	0	0	0
9 Christine Jespersen Philanthropy Adviser (thru 12/23)	(i)	145,498	5,481	16,110	18,795	16,420	202,304	0
	(ii)	0	0	0	0	0	0	0
10 Eric Frans VP of Philanthropy (thru 08/23)	(i)	174,513	0	7,454	0	0	181,967	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	DURING THE TAX YEAR, CERTAIN OFFICERS RECIEVED BENEFITS REPORTABLE ON LINE 1A OF SCHEDULE J. THESE BENEFITS ARE REPORTED AS TAXABLE COMPENSATION AND ARE REPORTED ON SCHEDULE J, PART II, COLUMN B(III), OTHER REPORTABLE COMPENSATION. PER IFCJ'S TRAVEL POLICY, Yael Eckstein-Farkas, Robin Van Etten, Laurel Simkovich, Lucas Puzan, and Eric Frans are eligible to book business class flights. On certain short haul domestic flights business class travel is not available and airlines will upgrade the individual to a first class flight. These short haul domestic first class flights are comparable to regular business class travel. This is permitted by the organization, however first class flights are never booked by the organization. Yael Eckstein-Farkas received an allowance for the travel of companions. The allowance did not exceed \$5,991 during the tax year. Tax gross-up payments were paid to all employees, excluding Yael Eckstein-Farkas, to provide a de minimus anniversary bonus to employees. Yael Eckstein receives tax gross up on some of her ISRELI benefits as is customary in Israel during the tax year, tax gross-up payments did not exceed \$150 for any employee, except for Yael Eckstein-Farkas's gross-up payment which did not exceed \$33,000.
PART I, LINE 7:	NON-FIXED SPOT BONUSES ARE PAID BASED ON A NUMBER OF VARIABLES INCLUDING BUT NOT LIMITED TO INDIVIDUAL GOAL ACHIEVEMENTS AND ORGANIZATION OPERATION ACHIEVEMENTS. THE FINAL DETERMINATION OF THE BONUS IS REVIEWED AND APPROVED BY HUMAN RESOURCES AND THE GLOBAL CHIEF OPERATING OFFICER. NO INDIVIDUAL RECEIVED A SPOT BONUS IN EXCESS OF \$1,000 DURING THE TAX YEAR, EXCEPT FOR LUCAS PUZAN WHO RECEIVED A BONUS IN EXCESS OF \$1000 DUE TO EXCEPTIONAL PERFORMANCE TO ACCOMPLISH ORGANIZATIONAL GOALS AND ACHIEVEMENTS. ROBIN VAN ETTEN AND CHRISTINE JESPERSEN RECEIVED A NON-FIXED BONUS INSTEAD OF A YEARLY MERIT INCREASE AS OUTLINED IN THEIR EMPLOYMENT CONTRACT. THE BONUS DID NOT EXCEED \$5,500 DURING THE YEAR.

Additional Data

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Software ID:

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Noncash Contributions

2023

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

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number

36-3256096

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	29	514,242	FMV
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
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 (CRYPTOCURRENCY	X	30	152,347	FMV
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 **29**

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

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

Return Reference	Explanation
PART I, COLUMN (B):	THE ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS RECEIVED.
PART I, LINE 32B:	A THIRD PARTY SELLER WAS INVOLVED IN SELLING THE CRYPTOCURRENCY. ONCE THE CRYPTOCURRENCY WAS SOLD, THE CASH VALUE WAS PROVIDED TO IFCJ.

Additional Data

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Software ID:

Software Version:

SCHEDULE O
(Form 990)**Supplemental Information to Form 990 or 990-EZ**

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

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

2023**Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number

36-3256096

Return Reference	Explanation
FORM 990, PART III, LINES 4A - 4D:	<p>THE FELLOWSHIP HAS PROVIDED HUNDREDS OF MILLIONS OF DOLLARS TO HELP JEWS IN ISRAEL AND AROUND THE WORLD LIVING IN POVERTY WITH BASIC NEEDS. THE FELLOWSHIP ASSISTS THOUSANDS OF JEWS FLEE ANTI-SEMITISM BY MAKING ALIYAH (IMMIGRATING TO ISRAEL). EVERY DAY, THE FELLOWSHIP SUPPORTS IMPOVERISHED ELDERLY JEWISH PEOPLE IN ISRAEL AND THE FORMER SOVIET UNION WITH FOOD THROUGH THE DISTRIBUTION OF FOOD BOXES, HOT MEALS, FOOD CARDS AND SOUP KITCHENS. THE FELLOWSHIP SUPPORTS ORPHANAGES, ELDERLY CENTERS, AND OTHER PROGRAMS OF HUMANITARIAN AID WITH THE FOCUS ON PROVIDING BASIC NEEDS TO MILLIONS OF IMPOVERISHED AND DISADVANTAGED JEWS IN ISRAEL AND THE FORMER SOVIET UNION. THE FELLOWSHIP FUNDS EMERGENCY NEEDS DURING CRISIS PRIMARILY IN ISRAEL AND UKRAINE THROUGH THE FELLOWSHIP'S SUPPORT, AND SECURITY FOR JEWISH INSTITUTIONS EXTENDS AROUND THE WORLD. THE FELLOWSHIP HELPS PROTECT THE JEWISH STATE AND THE JEWISH PEOPLE FROM THE SCOURGES OF ANTI-SEMITISM, TERRORISM AND WAR PROVIDING MOBILE BOMB SHELTERS FOR CITIZENS AND SUPPORTING FIRST RESPONDERS WITH HIGH PRIORITY NEEDS. THE FELLOWSHIP PROVIDES PRAYER TO OUR DONORS AND SUPPORTERS THROUGH REGULAR PRAYER CALLS, AND PRAYER REQUESTS. THE FELLOWSHIP ALSO CREATES AND DISTRIBUTES EDUCATIONAL MATERIAL THAT HELPS CHRISTIANS LEARN ABOUT THE JEWISH ROOTS OF THEIR FAITH AND DEEPEN THEIR TIES WITH ISRAEL AND HER PEOPLE. IFCJ HAS AN AFFILIATED ORGANIZATION IN ISRAEL, HAKEREN LYEDIDUT (THE AMUTAH) THAT OPERATES AS ITS ISRAELI REPRESENTATIVE. THE ACTIVITIES INCLUDE THE DIRECT OPERATION OF PROJECTS RELATING TO ALIYAH AND ABSORPTION, POVERTY ALLEVIATION, WELFARE, AND SECURITY. THE AMUTAH ALSO PROVIDES RECOMMENDATIONS TO FUND ORGANIZATIONS THAT SUPPORT IMPOVERISHED JEWS IN THE FORMER SOVIET UNION AND ISRAEL. THE AMUTAH RECEIVES SUBSTANTIAL FUNDING FROM IFCJ. AS A LEADING NOT FOR PROFIT IN ISRAEL, THE AMUTAH ALSO RECEIVED SUBSTANTIAL FUNDING THROUGH A PARTNERSHIP WITH THE MINISTRY OF WELFARE IN ISRAEL. IN 2022, THE AMUTAH SIGNED AN AGREEMENT WITH THE MINISTRY OF WELFARE TO PROVIDE UP TO 35 MILLION SHEKEL FOR THE JOINT FUNDING OF A PROJECT TO PROVIDE MATERIAL ASSISTANCE TO TENS OF THOUSANDS OF HOUSEHOLDS IN ISRAEL. THE AMUTAH ALSO RECEIVED FUNDING FROM A RELATED ORGANIZATION IN CANADA, INSTITUTIONAL PARTNERS AND INDIVIDUAL DONATIONS FROM DONORS IN ISRAEL, WHICH ENABLES IFCJ THROUGH THE AMUTAH TO INCREASE THE SCOPE OF ITS SERVICES. COMBINED WITH THESE AFFILIATED ORGANIZATIONS, IFCJ WAS ABLE TO PROVIDE DIRECT PROGRAM AND GRANTS THAT ASSISTED MORE THAN 2 MILLION PEOPLE IN NEED THROUGH PROJECTS THAT PROVIDE SECURITY, HELP ALLEVIATE POVERTY, AND SUPPORT ALIYAH (IMMIGRATION TO ISRAEL). COMBINED FUNDING FOR THESE DIRECT PROGRAMS AND GRANTS WAS IN EXCESS OF \$107 MILLION, WHICH IS A 50% INCREASE OVER 2020. THE PROGRAMS AND GRANTS INCLUDE SUPPLYING BASIC AID IN THE FORM OF FOOD, MEDICATION, HOME VISITS, HELP WITH WINTER HEATING, AND MORE TO MORE THAN 78,000 ELDERLY AND HOLOCAUST SURVIVORS IN ISRAEL; EMERGENCY FUNDS, FOOD ASSISTANCE, AND OTHER SUPPORT TO MORE THAN 587,000 PEOPLE LIVING IN IMPOVERISHED FAMILIES IN ISRAEL; FUNDING FOOD, CLOTHING, BASIC NEEDS, SHELTERS, AND BOARDING SCHOOLS AND ORPHANAGES FOR MORE THAN 88,000 CHILDREN AND YOUTH AT RISK IN ISRAEL; AND PROVIDING FOOD CARDS, ACADEMIC SCHOLARSHIPS, PRE-MILITARY TRAINING, AND OTHER AID TO MORE THAN 1,000 MEMBERS OF ISRAEL'S ARAB, BEDOUIN, CHRISTIAN, AND DRUZE MINORITIES. OUR SECURITY PROGRAMS PROVIDED 72,000 ISRAELI SOLDIERS WITH EMERGENCY FUNDS, VOUCHERS FOR THE PURCHASE OF NECESSITIES, AND OTHER AID INCLUDING THE 368 PEOPLE SUPPORTED THROUGH PROGRAMS THAT PROVIDE REHABILITATION TO FORMER AND WOUNDED SOLDIERS. DURING THE SUMMER, AS GAZA-BASED TERROR GROUPS FIRED MORE THAN A THOUSAND ROCKETS AT ISRAELI TOWNS, IFCJ DONATED A NEW MOBILE EMERGENCY CONTROL UNIT TO THE CITY OF ASHKELON, WHICH LIES JUST 8 MILES NORTH OF THE GAZA STRIP AND IS A FREQUENT TERRORIST TARGET. THE UNIT IS DESIGNED TO ENABLE ASHKELON CITY OFFICIALS TO MANAGE EMERGENCY OPERATIONS FROM VARIOUS POINTS THROUGHOUT THE CITY AS NEEDS ARISE. IFCJ PROVIDED ALIYAH (IMMIGRATION)-RELATED ASSISTANCE TO MORE THAN 9,000 PEOPLE AND GAVE KLITAH (RESETTLEMENT) ASSISTANCE IN THE FORM OF PRE-MILITARY TRAINING, EDUCATION AND CAREER COUNSELING, HEBREW LANGUAGE LESSONS, AND MORE TO MORE THAN 11,000 OLIM (IMMIGRANTS). OUTSIDE OF ISRAEL, IN THE FORMER SOVIET UNION AND MOROCCO, IFCJ PROVIDED AID TO MORE THAN 102,000 IMPOVERISHED ELDERLY JEWS AND HOLOCAUST SURVIVORS AND MORE THAN 82,000 CHILDREN AND FAMILIES. IFCJ ALSO PROVIDED ADDED SECURITY FOR JEWISH SCHOOLS, SYNAGOGUES, AND COMMUNITY CENTERS THROUGHOUT THE WORLD THAT BENEFITTED ABOUT 800,000 PEOPLE. IN ADDITION, IFCJ PROVIDED FOOD, MEDICINE, AND OTHER BASIC NEEDS FOR 6,800 CHRISTIAN AND DRUZE VICTIMS OF TERROR IN JORDAN. WAR IN THE UKRAINE WHEN WAR ERUPTED IN UKRAINE IN FEBRUARY 2022, THE FELLOWSHIP WAS IN A UNIQUE POSITION TO PROVIDE FOR PEOPLE IMPACTED BY THE CRISIS. HAVING WORKED IN THE FORMER SOVIET UNION FOR MORE THAN 30 YEARS, THE FELLOWSHIP HAD THE PARTNERSHIPS AND KNOW-HOW TO RESPOND IMMEDIATELY AND EFFECTIVELY. AS THE WAR CONTINUES TO THREATEN HUNDREDS OF THOUSANDS OF JEWISH PEOPLE, THE FELLOWSHIP CONTINUES TO DELIVER THE DAY-TO-DAY AID THAT THOUSANDS HAVE COME TO COUNT ON, AS WELL AS FILL EMERGENCY NEEDS. TO DATE, THE FELLOWSHIP HAS PROVIDED OVER \$28 MILLION IN EMERGENCY HUMANITARIAN AID TO UKRAINE AND OTHER COUNTRIES IN THE REGION AFFECTED BY THE WAR, INCLUDING FOOD, WATER, MEDICINE, WARM CLOTHING, HOUSING, AND OTHER BASIC NEEDS AND SERVICES. WE HAVE ALSO HELPED MORE THAN 4,600 UKRAINIANS MAKE ALIYAH SINCE THE WAR STARTED, AND GIVEN BASIC NEEDS SUCH AS FOOD, MEDICINE, AND TEMPORARY HOUSING IN UKRAINE AND IN NEIGHBORING COUNTRIES TO APPROXIMATELY 80,000 DISPLACED PERSONS AND REFUGEES.</p>
FORM 990, PART VI, SECTION B, LINE 11B	<p>FORM 990 REVIEW PROCESS THE VICE PRESIDENT OF FINANCE AND GLOBAL CHIEF OPERATING OFFICER REVIEW A DRAFT OF THE FORM 990 THAT IS PREPARED BY A THIRD-PARTY TAX PREPARER, GRANT THORNTON, BASED UPON INFORMATION IFCJ PROVIDES THE PREPARER. SUBSEQUENT TO THEIR REVIEW, MANAGEMENT AND THE FULL VOTING BOARD RECEIVE A COPY OF THE DRAFT RETURN ELECTRONICALLY. THE BOARD PROVIDES ANY QUESTIONS OR COMMENTS TO THE VICE PRESIDENT OF FINANCE AND THE FORM 990 IS REVISED, AS NECESSARY. THE FULL VOTING BOARD OF DIRECTORS RECEIVE A COPY OF THE FORM 990 PRIOR TO FILING WITH THE IRS.</p>
FORM 990, PART VI, SECTION B,	<p>MONITORING AND ENFORCEMENT OF CONFLICT OF INTEREST POLICY THE FELLOWSHIP'S CONFLICT OF INTEREST POLICY IS PRESENTED TO THE BOARD OF DIRECTORS ANNUALLY AND SIGNED. IT IS REVIEWED TO ENSURE IT WAS COMPLETE IN FORM AND COMPLIES WITH ANY NEW IRS REGULATIONS. THE GLOBAL CHIEF OPERATING OFFICER FOLLOWS UP TO MAKE</p>

Return Reference	Explanation
LINE 12C	SURE ALL CURRENT BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES RETURNED THE SIGNED COPY. THE VP OF FINANCE AND CHIEF OPERATING OFFICER TRACK ALL VENDOR RELATIONSHIPS TO MONITOR NEW VENDOR ADDITIONS, AND ON-GOING COMPLIANCE, AS WELL AS FOLLOWING UP ON ANY STATED CONFLICTS LISTED BY DIRECTORS. DURING THE TAX YEAR, A CONFLICT OF INTEREST AROSE, THE ORGANIZATION REVIEWED THAT CONFLICT AND TOOK APPROPRIATE ACTIONS.
FORM 990, PART VI, SECTION B, LINE 15	PROCESS FOR DETERMINING COMPENSATION AS IN PRIOR YEARS, THE FELLOWSHIP ESTABLISHES A REBUTTABLE PRESUMPTION THAT THE COMPENSATION PAID TO THE CEO AND OTHER EXECUTIVES IS REASONABLE. THE FELLOWSHIP USES A NATIONAL INDEPENDENT THIRD-PARTY CONSULTING FIRM TO CONDUCT A COMPREHENSIVE COMPENSATION REVIEW CONSISTENT WITH SECTION 4958 OF THE IRC TO ENSURE THAT NO SUCH PERSON IS RECEIVING EXCESSIVE COMPENSATION (INCLUDING SALARY, OR ANY BONUS AND BENEFITS). EACH YEAR THE BOARD EVALUATES THE CEO'S PERFORMANCE THROUGH AN ASSESSMENT PROCESS AND USES THIS DATA TO DETERMINE COMPENSATION. THE SENIOR STAFF HAS A COMPREHENSIVE PERFORMANCE EVALUATION AND COMPENSATION REVIEW EACH YEAR. SALARY IS BENCHMARKED REGULARLY AGAINST OTHER SIMILAR ORGANIZATIONS BY AN COMPENSATION DECISIONS ARE APPROVED IN ADVANCE BY INDEPENDENT MEMBERS ON THE BOARD WHO RELY UPON COMPARABLE THIRD-PARTY DATA COMPILED BY THE CONSULTING FIRM. CONTEMPORANEOUS SUBSTANTIATION OF DELIBERATION AND DECISION IS MAINTAINED THROUGHOUT THE PROCESS.
FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS AVAILABLE TO PUBLIC THE FOLLOWING DOCUMENTS ARE POSTED ON THE ORGANIZATION'S WEBSITE AND AVAILABLE UPON REQUEST: AUDITED FINANCIAL STATEMENTS; THE FOLLOWING DOCUMENTS ARE AVAILABLE UPON REQUEST: ARTICLES OF INCORPORATION, BYLAWS, AND CONFLICT OF INTEREST POLICY.
FORM 990, PART XI, LINE 9:	INTERCOMPANY TRANSACTION ADJUSTMENT 580,525. ADJUSTMENT FOR KOREA NET ASSETS -1,075,438.

Additional Data

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**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization
INTERNATIONAL FELLOWSHIP OF
CHRISTIANS & JEWS INC

Employer identification number

36-3256096

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) IFCJ FOUNDATION 303 E WACKER SUITE 2300 CHICAGO, IL 60601 20-2231168	SUPPORT ORGANIZATION	IL	501(C)(3)	LINE 12A, I	IFCJ	Yes	
(2) HAKEREN L'YEDIDUT DAM HA-MACCABIM 28 MODIIN IS	SEE PART VII	IS	501(C)(3)		IFCJ	Yes	
(3) FOUNDATION KOREA IFCJ NAMGANG BUSINESS CENTER MUGYO JUNGGU SEOUL KS 98-1204495	FELLOWSHIP	KS	501(C)(3)		IFCJ	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n	Yes	
1o		No
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) HAKEREN L'YEDIDUT	B	73,006,235	FMV
(2) FOUNDATION KOREA IFCJ	B	1,722,689	FMV

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
SCHEDULE R, PART II, COLUMN B	PRIMARY ACTIVITY OF RELATED TAX-EXEMPT ORGANIZATION LINE 2 - HAKEREN L'YEDIDUT: MAKES FUNDING RECOMMENDATIONS AND PROVIDES PROJECT SUPERVISION

Schedule R (Form 990) 2023

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