

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.

Form

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 10-01-2023, and ending 09-30-2024

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

C Name of organization: Jewish National Fund (Keren Kayemeth LeIsrael) Inc % MITCHEL ROSENZWEIG Doing business as: Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 42 East 69th Street City or town, state or province, country, and ZIP or foreign postal code: New York, NY 10021

D Employer identification number: 13-1659627

E Telephone number: (212) 879-9300

G Gross receipts \$ 406,027,958

F Name and address of principal officer: Russell Robinson 42 East 69th Street New York, NY 10021

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: www.JNF.org

K Form of organization: Corporation Trust Association Other

L Year of formation: 1926

M State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Jewish National Fund gives all generations of Jews a unique voice in building a prosperous future for the land of Israel and its people.

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

Table with 2 columns: Description and Amount. Rows include: 3 Number of voting members (35), 4 Number of independent voting members (35), 5 Total number of individuals employed (305), 6 Total number of volunteers (1,150), 7a Total unrelated business revenue (1,611), 7b Net unrelated business taxable income (0).

Revenue

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8 Contributions and grants (191,947,881), 9 Program service revenue (5,096,503), 10 Investment income (31,129,542), 11 Other revenue (-3,877,222), 12 Total revenue (224,296,704).

Expenses

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13 Grants and similar amounts paid (94,133,929), 14 Benefits paid (0), 15 Salaries (33,791,186), 16a Professional fundraising fees (0), 16b Total fundraising expenses (10,229,647), 17 Other expenses (34,254,512), 18 Total expenses (162,179,627), 19 Revenue less expenses (62,117,077).

Net Assets or Fund Balances

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20 Total assets (633,219,242), 21 Total liabilities (61,790,632), 22 Net assets or fund balances (571,428,610).

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 MITCHEL ROSENZWEIG cfo, Date 2025-06-02, Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01384178, Firm's name BDO USA, Firm's EIN, Firm's address 200 PARK AVENUE 38TH FLOOR, Phone no. (212) 885-8000, NEW YORK, NY 10166

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:

JEWISH NATIONAL FUND GIVES ALL GENERATIONS OF JEWS A UNIQUE VOICE IN BUILDING A PROSPEROUS FUTURE FOR THE LAND OF ISRAEL AND ITS PEOPLE.

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 \$ 140,054,238 including grants of \$ 94,133,929) (Revenue \$ 5,096,503)

A NONPROFIT ORGANIZATION AND UNITED NATIONS NGO (NON-GOVERNMENTAL ORGANIZATION), JEWISH NATIONAL FUND (JNF) BUILDS A STRONG, VIBRANT FUTURE FOR THE LAND AND PEOPLE OF ISRAEL THROUGH BOLD INITIATIVES AND ZIONIST EDUCATION. JNF BEGAN IN 1901 AS A DREAM AND VISION TO REESTABLISH A HOMETLAND IN ISRAEL FOR JEWISH PEOPLE EVERYWHERE. JEWS THE WORLD OVER COLLECTED COINS IN ICONIC BLUE BOXES, PURCHASING LAND AND PLANTING TREES UNTIL ULTIMATELY, THEIR DREAM OF A JEWISH HOMETLAND WAS A REALITY. JNF STRIVES TO BRING AN ENHANCED QUALITY OF LIFE TO ALL OF ISRAEL'S RESIDENTS AND TRANSLATE THESE ADVANCEMENTS TO THE WORLD BEYOND. JNF IS "GREENING" THE DESERT WITH MILLIONS OF TREES, BUILDING THOUSANDS OF PARKS ACROSS ISRAEL, CREATING QUALITY OF LIFE OPPORTUNITIES IN ISRAEL'S NORTH AND SOUTH FOR NEW GENERATIONS OF ISRAEL'S RESIDENTS TO CALL HOME, BOLSTERING ISRAEL'S WATER SUPPLY, HELPING DEVELOP INNOVATIVE ARID AGRICULTURE TECHNIQUES, AND EDUCATING BOTH YOUNG AND OLD ABOUT THE FOUNDING AND IMPORTANCE OF ISRAEL AND ZIONISM. IN 2024 JEWISH NATIONAL FUND ENTERED ITS 123RD YEAR AS ONE OF THE WORLD'S OLDEST JEWISH NON-PROFITS AND IS AS RELEVANT TODAY AS THE DAY IT WAS FOUNDED. JNF IS SYNONYMOUS WITH THE BLUE BOX AND PLANTING TREES IN ISRAEL WHILE ITS WORK HAS EVOLVED INTO SEVEN MAJOR PROGRAM AREAS, EACH WITH ITS OWN MAJOR GOALS AND PARTNERSHIPS WITHIN ISRAEL THAT HELP BRING TO REALITY THE PROJECTS THAT ARE MAINLY DONOR-DESIGNATED. JNF ENHANCES QUALITY OF LIFE BY BUILDING NEW COMMUNITIES AND BOLSTERING EXISTING ONES. JNF'S BLUEPRINT NEGEV CAMPAIGN IS ATTRACTING HUNDREDS OF THOUSANDS OF NEW RESIDENTS TO THE NEGEV DESERT WHILE ITS GO NORTH CAMPAIGN FOCUSES ON THE COMMUNITIES OF NORTHERN ISRAEL. THE ORGANIZATION'S WORK IN COMMUNITY BUILDING INCLUDES THE BE'ER SHEVA RIVER PARK, SDEROT INDOOR RECREATION CENTER, CENTRAL ARAVA MEDICAL CENTER, ESHKOL RESILIENCE CENTER, PROJECT WADI ATTIR, HOUSING AND EMPLOYMENT OPPORTUNITIES, THE GALILEE CULINARY INSTITUTE BY JNF, A FOOD TECH HUB, AND SO MUCH MORE. IN 2024, JNF LED REBUILDING, REHABILITATION, AND REPAIR EFFORTS IN ISRAELI COMMUNITIES DEVASTATED BY THE OCTOBER 7, 2023, TERRORIST ATTACKS. THROUGH ITS "BUILD TOGETHER"REIMAGINE" INITIATIVES, THE ORGANIZATION HAS WORKED, AND IS WORKING, HAND-IN-HAND TO PROVIDE CRITICAL RESOURCES SUCH AS FIRE, RESCUE, AND CIVILIAN SECURITY EQUIPMENT, BOMB SHELTERS, EMERGENCY RESPONSE CENTERS, MENTAL HEALTH SERVICES, TEMPORARY ACCOMMODATION, AND MORE TO THE PEOPLE OF ISRAEL'S NORTH AND SOUTH. THE ORGANIZATION ALSO SUPPORTED THE HOSTAGES AND MISSING FAMILIES' FORUM AND PUBLICLY CALLED FOR THE RELEASE OF EVERY LAST HOSTAGE HELD BY HAMAS. ONE DAY AFTER OCTOBER 7TH, JNF SET UP CALL CENTERS IN ISRAEL TO COORDINATE RELIEF EFFORTS FOR EVACUEES, AND A COMMAND CENTER TO PLAN REBUILDING WITH THE AFFECTED COMMUNITIES WITHIN ONE WEEK OF OCTOBER 7TH JNF EVACUATED 63,000 ISRAELIS AND RELOCATED THEM TO SAFETY OVER 40,000 PEOPLE VOLUNTEERED WITHIN ISRAEL THROUGH JNF'S AFFILIATE NETWORKS, DELIVERING NECESSITIES TO EVACUEES AND WORKING ON FARMS TO BRING FOOD TO THE NATION. 2,000 CARE PACKAGES WERE PACKED BY ALEXANDER MUSS HIGH SCHOOL IN ISRAEL STUDENTS. IN ADDITION, THOUSANDS OF ISRAELI STUDENTS ATTENDED JNF'S SUPPORTED FIELD SCHOOLS. 19,000 SUPPORT PACKAGES, CONTAINING PRODUCTS FROM SMALL BUSINESSES IN THE NORTH AND SOUTH, DELIVERED TO EVACUATED FAMILIES NAD SOLDIERS IN ADDITION, OVER 4,000 AMERICANS CAME TO ISRAEL ON JNF VOLUNTEER MISSIONS TO HELP IN THE NORTH AND SOUTH. COLLECTIVELY, THEY HELPED RESCUE OVER 500,000 TONS OF FOOD FROM FARMS IN THE ISRAEL ENVELOPE AND HELPED REPAIR BROKEN COMMUNITIES. THE ORGANIZATION ALSO ATTRACTED A RECORD CROWD TO ITS ANNUAL GLOBAL CONFERENCE FOR ISRAEL, WITH OVER 3,000 PEOPLE ATTENDING THE LARGEST GATHERING OF ZIONISTS IN THE U.S., HELD IN DENVER, COLORADO. THE FOUR-DAY EVENT CONNECTED NEW AND EXISTING SUPPORTERS TO THE ORGANIZATION'S WORK FOR THE LAND AND PEOPLE OF ISRAEL AND INSPIRED ATTENDEES TO DEEPEN THEIR SUPPORT FOR THE JEWISH PEOPLE'S HOMETLAND. JNF IS THE LARGEST PROVIDER OF ZIONIST ENGAGEMENT IN THE U.S. AND OFFERS A MYRIAD OF WAYS TO CONNECT YOUNG AMERICANS TO ISRAEL. ITS ISRAEL EDUCATION AND ADVOCACY PROGRAMS TAKE PEOPLE FROM BIRTH TO THE BOARDROOM ON THEIR JEWISH AND ZIONIST JOURNIES. THEY START IN KINDERGARTEN AND CONTINUE THROUGH COLLEGE LIFE AND BEYOND, ENGAGING, EDUCATING, AND HELPING STUDENTS FOSTER A GREATER CONNECTION AND COMMITMENT TO THE LAND AND PEOPLE OF ISRAEL. JNF ISRAEL CONTINUUM PROGRAMMING INCLUDES THE CAMPUS FELLOWSHIP, CARAVAN FOR DEMOCRACY, ALTERNATIVE BREAK, TAGLIT-BIRTHRIGHT ISRAEL, FACULTY FELLOWSHIP PROGRAM IN ISRAEL, ALEXANDER MUSS HIGH SCHOOL IN ISRAEL, B'NAI MITZVAH PROJECTS, AND PLANT YOUR WAY TO ISRAEL. WITH ITS ALEXANDER MUSS HIGH SCHOOL IN ISRAEL (MUSS), WHICH, SINCE 1972, HAS BEEN PIONEERING THE ACADEMIC AND EXPERIENTIAL STUDY OF ISRAEL AND JEWISH HISTORY AT THE HIGH SCHOOL LEVEL, JNF SETS THE GOAL OF FURTHER GROWING AND ENHANCING JEWISH CONTINUITY AND ISRAEL CONNECTIVITY AMONGST YOUTH BY OFFERING SEMESTER ABROAD PROGRAMS TO BETTER ENRICH EACH STUDENT'S KNOWLEDGE BASE AND BETTER PREPARE THEM FOR COLLEGE LIFE. TO DATE, OVER 32,000 STUDENTS HAVE BENEFITTED FROM AN EDUCATION AT MUSS, AND MANY STUDENTS HAVE RECEIVED A FELLOWSHIP OR GRANT TOWARDS THEIR TUITION. IN 2023, MUSS LAUNCHED A SECOND CAMPUS IN BE'ER SHEVA, REFLECTING THE INSTITUTION'S IMPRESSIVE GROWTH AND RECOGNIZING JNF'S ONGOING INVESTMENT IN ISRAEL'S SOUTH. JNF AND ITS PARTNERS SUPPORT MANY AFFILIATES IN ISRAEL INCLUDING BUT NOT LIMITED TO: GREEN HORIZONS, HALUTZA COMMUNITIES, HASHOMER HACHADASH, THE ARAVA INTERNATIONAL CENTER FOR AGRICULTURE TRAINING, SPECIAL IN UNIFORM, MAKOM, NEFESH B'NEFESH, THE SOCIETY FOR THE PRESERVATION OF ISRAEL'S HERITAGE SITES, THE GUSH ETZION VISITOR CENTER MUSEUM, THE LAUDER EMPLOYMENT CENTER, AND WESTERN GALILEE NOW. JNF FUNDRAISING EFFORTS HAVE ALSO SUPPORTED ISRAEL'S FIREFIGHTERS THROUGH THE PROVISION OF FIRETRUCKS AND FIREFIGHTING APERATUS, LIFE-SAVING EQUIPMENT, AND THE BUILDING OF NEW FIRE STATIONS. ISRAEL ADVOCACY AND EDUCATION IN 2024, JNF CONTINUED WITH PLANS TO CREATE THE WORLD ZIONIST VILLAGE IN BE'ER SHEVA WITH THE SELECTION OF A LEADING ARCHITECTURE FIRM TO BRING THE PHYSICAL CAMPUS TO LIFE. THE INITIATIVE WILL CREATE A NEW CONVERSATION ABOUT ISRAEL, ABOUT THE FUTURE OF ZIONIST LEADERSHIP, ABOUT THE NEXT 50 YEARS AND BEYOND, WHEREIN HIGH SCHOOL STUDENTS, COLLEGE STUDENTS, POST-GRADUATES, TEACHERS, YOUNG LEADERS, AND OLDER ADULTS ARE ALL PART OF ONE NEW CONVERSATION. WITH THE VISION OF CREATING THIS ECOSYSTEM ON A SINGLE CAMPUS WITH PROGRAMMING, SHARED SPACES, ACCOMMODATIONS, AND HARNESSING THE POWER OF POSITIVE ISRAEL/JEWISH CONVERSATION, JNF IS BUILDING THIS WORLD-CLASS CAMPUS IN BE'ER SHEVA THAT WILL REVOLUTIONIZE ZIONIST AND JEWISH EDUCATIONAL ENGAGEMENT FOR THE DECADES AHEAD. THE INITIATIVE REPRESENTS ONE OF THE LARGEST PHILANTHROPIC CAPITAL PROJECTS IN ISRAEL'S HISTORY. JNF'S \$100 MILLION BORUCHIN ISRAEL EDUCATION ADVOCACY CENTER EXPERIENCED CONTINUED GROWTH IN 2024 WITH GRANTS AWARDED TO HEROES TO HEROES, ALEXANDER MUSS HIGH SCHOOL IN ISRAEL'S SCHOLARSHIP PROGRAM, ISRAEL ON CAMPUS COALITION (ICC), YAVNEH ON CAMPUS, CARAVAN FOR DEMOCRACY, SINAI TEMPLE, STUDENTS SUPPORTING ISRAEL, FACULTY FELLOWSHIP PROGRAM IN ISRAEL, CLUB Z, ACADEMIC ENGAGEMENT NETWORK (AEN) AND OTHERS IMPACTING THOUSANDS OF JEWS AND NON-JEWS ACROSS NORTH AMERICA. ITS FOCUS ON ISRAEL AND ZIONIST EDUCATION PROGRAMMING IS DESIGNED TO BE ONE OF THE MOST POWERFUL NEW INITIATIVES IN THE JEWISH WORLD. THE CENTER CONCENTRATES ITS RESOURCES ON ADVOCATING FOR ISRAEL, ISRAEL EDUCATION IN THE DIASPORA, AND COUNTERING THE BDS MOVEMENT, WITH THE GOAL OF STRENGTHENING THE CONNECTION OF ALL AMERICANS, NOW AND IN THE FUTURE, TO THE LAND AND PEOPLE OF ISRAEL. THE CENTER, ADMINISTERED WITHIN JNF, WAS CREATED AS A RESULT OF AN ESTATE GIFT OF THE LATE JOHN AND DORA BORUCHIN OF CALIFORNIA. NO PREVIOUS BEQUEST HAS EVER FUNDED SUCH A BOLD INITIATIVE TO PROMOTE AND DEVELOP ZIONIST EDUCATION OF THIS MAGNITUDE. WATER SOLUTIONS JNF HAS BOLSTERED ISRAEL'S WATER ECONOMY BY DEVELOPING ALTERNATIVE WATER SOURCES, SAVING THE ECONOMY MILLIONS, ADVANCING ISRAELI AGRICULTURE, AND IMPROVING WATER QUALITY. JNF HAS BUILT OVER 250 RESERVOIRS AND IS CONTINUING TO FUNDRAISE FOR ADDITIONAL RESERVOIRS AT A COST OF \$200 MILLION. RAISING THE AMOUNT OF RECYCLED WATER IN ISRAEL TO OVER 90%, JNF IS NOW FOCUSING ON RIVER REHABILITATION, EDUCATION, WATER PURIFICATION AND RESEARCH AND DEVELOPMENT. FOCUS AREAS INCLUDE RECYCLED WATER RESERVOIRS, RIVER REHABILITATION, RAINWATER HARVESTING PROGRAM AND CONSTRUCTED WETLANDS. JNF SUPPORTED WATER RECYCLING PROJECTS CONTINUE IN THE BEDOUIN VILLAGES OF WADI ATTIR AND UM BATIN. GREEN HORIZONS ALSO HAS OVER 64 SCHOOLS THAT UTILIZE ITS RAINWATER HARVESTING PROJECTS TO EDUCATE STUDENTS ABOUT WATER SHORTAGES AND SOLUTIONS IN ISRAEL. DISABILITIES AND SPECIAL NEEDS AS PART OF ITS FOCUS ON IMPROVING QUALITY OF LIFE IN ISRAEL, JNF IS DEDICATED TO ENSURING THAT NO MEMBE

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses 140,054,238

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, with sub-questions 11a-e and 12a-b. Each row has a corresponding 'Yes' and 'No' column for the answer.

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>	Yes	
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>		No
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)?		No
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>		
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)

Main form area containing questions 2a through 17, with sub-questions and input fields for various tax compliance items.

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 2 columns: Question, Answer. Row 17: List the states with which a copy of this Form 990 is required to be filed. Answer: AL, AR, CA, CO, FL, GA, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, ND, OH, OR, PA, RI, SC, TN, VA, WV, WI. Row 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. [] Own website [] Another's website [x] Upon request [] Other (explain in Schedule O). Row 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. Row 20: State the name, address, and telephone number of the person who possesses the organization's books and records: MITCHEL ROSENZWEIG 78 RANDALL AVENUE Rockville Centre, NY 11570 (516) 678-6805

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			
(1) RUSSELL ROBINSON CEO	40.0 0.0			X			835,511	0	48,696
(2) MITCHEL ROSENZWEIG CFO	40.0 0.0			X			383,761	0	41,380
(3) MATTHEW BERNSTEIN CHIEF PLANNED GIVING OFFICER	40.0 0.0				X		345,783	0	51,677
(4) STEPHEN BACH CHIEF ADMINISTRATIVE OFFICER	40.0 0.0				X		335,342	0	53,436
(5) RICHARD KROSNICK CHIEF DEVELOPMENT OFFICER	40.0 0.0				X		326,297	0	52,485
(6) DIANE SCAR NATIONAL CAMPAIGN DIRECTOR	40.0 0.0					X	265,090	0	46,885
(7) SHARON JOY NATIONAL CAMPAIGN DIRECTOR	40.0 0.0					X	265,756	0	33,928
(8) Yael SEPTTE KANE CHIEF ISRAEL ADVOCACY AND LEAD	40.0 0.0					X	243,866	0	39,922
(9) DEBBIE FREEDMAN CHIEF HR OFFICER	40.0 0.0					X	249,282	0	26,593
(10) MICHAEL FEINMAN EXECUTIVE DIRECTOR	40.0 0.0					X	222,884	0	38,980
(11) RONALD S LAUDER CHAIRPERSON EMERITUS	3.0 0.0	X		X			0	0	0
(12) DR SOL LIZERBRAM PRESIDENT	5.0 1.0	X		X			0	0	0
(13) JEFFREY E LEVINE CHAIRPERSON OF THE BOARD	3.0 0.0	X		X			0	0	0
(14) MICHAEL BLANK TREASURER	3.0 0.0	X		X			0	0	0
(15) MYRA CHACK-FLEISCHER SECRETARY	3.0 0.0	X		X			0	0	0
(16) IRA BARTFIELD BOARD MEMBER	3.0 0.0	X					0	0	0
(17) EDWARD BLANK BOARD MEMBER	3.0 0.0	X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) SHERYL BUCHHOLTZ BOARD MEMBER	3.0 0.0	X					0	0	0
(19) BARBARA BURRY BOARD MEMBER	3.0 0.0	X					0	0	0
(20) STEVEN CRYSTAL BOARD MEMBER	3.0 0.0	X					0	0	0
(21) TONI DUSIK BOARD MEMBER	3.0 0.0	X					0	0	0
(22) BARUCH FELLNER ESQ BOARD MEMBER	3.0 0.0	X					0	0	0
(23) SCOTT H GENDELL BOARD MEMBER	3.0 0.0	X					0	0	0
(24) SAMUEL GOLDBERG BOARD MEMBER	3.0 0.0	X					0	0	0
(25) DAVID GREENBAUM BOARD MEMBER	3.0 0.0	X					0	0	0
(26) VIVIAN GROSSMAN BOARD MEMBER	3.0 0.0	X					0	0	0
(27) BENJAMIN GUTMANN BOARD MEMBER	3.0 0.0	X					0	0	0
(28) HAROLD L KAPLAN BOARD MEMBER	3.0 0.0	X					0	0	0
(29) MICHAEL KESSLER BOARD MEMBER	3.0 0.0	X					0	0	0
(30) JOSEPH KORN BOARD MEMBER	3.0 0.0	X					0	0	0
(31) KIM KOTZIN BOARD MEMBER (AS OF 10/16/23)	3.0 0.0	X					0	0	0
(32) GARY KUSHNER BOARD MEMBER	3.0 0.0	X					0	0	0
(33) LYNNE MERRIAM BOARD MEMBER	3.0 0.0	X					0	0	0
(34) NINA PAUL BOARD MEMBER	3.0 0.0	X					0	0	0
(35) PENNY ROSEN BOARD MEMBER	3.0 0.0	X					0	0	0
(36) IAN SACHS BOARD MEMBER (AS OF 10/16/23)	3.0 0.0	X					0	0	0
(37) SCOTT N SCHREIBER ESQ BOARD MEMBER	3.0 0.0	X					0	0	0
(38) CAROL ANN SCHWARTZ BOARD MEMBER (AS OF 01/01/24)	3.0 0.0	X					0	0	0
(39) JEFFREY SCHWARTZ BOARD MEMBER	3.0 0.0	X					0	0	0
(40) KENNETH SEGEL BOARD MEMBER	3.0 0.0	X					0	0	0
(41) RHODA SMOLOW BOARD MEMBER (THRU 12/31/23)	3.0 0.0	X					0	0	0
(42) RONALD WERNER BOARD MEMBER	3.0 0.0	X					0	0	0
(43) ROBERT M WIGODA ESQ BOARD MEMBER	3.0 0.0	X					0	0	0
(44) JOSEPH WOLFSON BOARD MEMBER	3.0 0.0	X					0	0	0
(45) ALAN WOLK BOARD MEMBER	3.0 0.0	X					0	0	0
(46) ANN ZINMAN BOARD MEMBER	3.0 0.0	X					0	0	0
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						3,473,572	0	433,982	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **67**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
TELERX MARKETING INC, PO BOX 8500-53888 PHILADELPHIA, PA 191783888	FEES FOR CALL CENTER	989,318
ADDAPPTATION, 21 HEMLOCK COURT NEWFIELDS, NH 03856	CONSULT.-SALESFORCE	476,800
ADVANCED COLOR TECHNOLOGY, 28 APRICOR ROAD MOUNT SINAI, NY 11766	PRINTING & POSTAGE	454,101
DIRECT DIMENSIONS INC, 303 FIFTH AVENUE ROOM 206 NEW YORK, NY 10016	PRINTING & POSTAGE	302,254
HTA ADVISORY, PO BOX 71939 CHICAGO, IL 60694	INVESTMENT MGMT.	254,131

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **13**

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		1a		
b Membership dues		1b		
c Fundraising events		1c	14,002,530	
d Related organizations		1d		
e Government grants (contributions)		1e		
f All other contributions, gifts, grants, and similar amounts not included above		1f	177,945,351	
g Noncash contributions included in lines 1a - 1f:\$		1g		
h Total. Add lines 1a-1f				191,947,881

Program Service Revenue		Business Code				
2a MISSION INCOME (TOURS)		900099	5,096,503	5,096,503		
b						
c						
d						
e						
f All other program service revenue.						
g Total. Add lines 2a-2f.			5,096,503			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		14,908,091		1,611	14,906,480	
	4 Income from investment of tax-exempt bond proceeds		0				
	5 Royalties		0				
	6a Gross rents	(i) Real					
		(ii) Personal					
		6a	78,058				
		b Less: rental expenses	6b				
	c Rental income or (loss)	6c	78,058	0			
	d Net rental income or (loss)			78,058		78,058	
	7a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		7a	191,377,330	597,523			
		b Less: cost or other basis and sales expenses	7b	175,210,247	543,155		
	c Gain or (loss)	7c	16,167,083	54,368			
	d Net gain or (loss)			16,221,451		16,221,451	
8a Gross income from fundraising events (not including \$ 14,002,530 of contributions reported on line 1c). See Part IV, line 18							
	8a		1,927,241				
	b Less: direct expenses	8b		5,977,852			
c Net income or (loss) from fundraising events			-4,050,611		-4,050,611		
9a Gross income from gaming activities. See Part IV, line 19							
	9a		0				
	b Less: direct expenses	9b		0			
c Net income or (loss) from gaming activities			0				
10a Gross sales of inventory, less returns and allowances							
	10a		0				
	b Less: cost of goods sold	10b		0			
c Net income or (loss) from sales of inventory			0				

Other Revenue Misc Amt	11a MISCELLANEOUS INCOME	Business Code				
		900099	95,331			95,331
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d			95,331			
12 Total revenue. See instructions			224,296,704	5,096,503	1,611	27,250,709

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	16,925,059	16,925,059		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	388,146	388,146		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	76,820,724	76,820,724		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	2,731,066	1,683,061	483,975	564,030
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	23,362,561	14,397,536	4,140,101	4,824,924
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,941,851	1,233,153	324,679	384,019
9 Other employee benefits	3,939,627	2,495,097	662,294	782,236
10 Payroll taxes	1,816,081	1,149,566	305,633	360,882
11 Fees for services (non-employees):				
a Management	0			
b Legal	57,442		57,442	
c Accounting	224,394		224,394	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	2,996,202		2,996,202	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	3,721,994	2,868,128	46,137	807,729
12 Advertising and promotion	1,305,987	1,004,007	115,984	185,996
13 Office expenses	4,253,393	2,760,179	414,864	1,078,350
14 Information technology	0			
15 Royalties	0			
16 Occupancy	3,103,842	2,213,820	384,418	505,604
17 Travel	1,464,315	971,355	211,373	281,587
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	5,645,341	5,005,307	582,376	57,658
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	605,428	417,728	60,565	127,135
23 Insurance	509,651	430,166	52,027	27,458
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 MISSIONS	7,061,995	6,430,146	617,339	14,510
b TAXES & LICENSES	1,808,155	1,758,852	28,402	20,901
c SPEAK/HONORARIUM FEES & PROM	777,427	529,262	108,438	139,727
d EQUIPMENT AND LEASES	261,389	190,988	32,336	38,065
e All other expenses	457,557	381,958	46,763	28,836
25 Total functional expenses. Add lines 1 through 24e	162,179,627	140,054,238	11,895,742	10,229,647
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	530,978	1	7,113,976
	2 Savings and temporary cash investments	40,103,108	2	28,463,349
	3 Pledges and grants receivable, net	45,918,986	3	41,999,962
	4 Accounts receivable, net	0	4	0
	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	0	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)	0	6	0
	7 Notes and loans receivable, net	150,375	7	150,000
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	2,369,291	9	2,892,623
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 31,025,217		
	b Less: accumulated depreciation	10b 15,616,316	16,452,328	10c 15,408,901
	11 Investments—publicly traded securities	270,206,320	11	380,888,881
	12 Investments—other securities. See Part IV, line 11	21,931,437	12	22,138,528
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	107,400,522	15	134,163,022
16 Total assets: Add lines 1 through 15 (must equal line 33)	505,063,345	16	633,219,242	
Liabilities	17 Accounts payable and accrued expenses	2,972,545	17	5,610,855
	18 Grants payable	2,127,032	18	2,008,931
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	5,000,000	23	4,000,000
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
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	44,926,885	25	50,170,846	
26 Total liabilities. Add lines 17 through 25	55,026,462	26	61,790,632	
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	363,262,250	27	464,498,010
	28 Net assets with donor restrictions	86,774,633	28	106,930,600
	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	450,036,883	32	571,428,610
33 Total liabilities and net assets/fund balances	505,063,345	33	633,219,242	

Part XI Reconciliation of Net Assets

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

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue (224,296,704). Line 2: Total expenses (162,179,627). Line 3: Revenue less expenses (62,117,077). Line 4: Net assets at beginning of year (450,036,883). Line 5: Net unrealized gains (63,233,456). Line 6: Donated services (0). Line 7: Investment expenses (0). Line 8: Prior period adjustments (0). Line 9: Other changes (-3,958,806). Line 10: Net assets at end of year (571,428,610).

Part XII Financial Statements and Reporting

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

Table with 3 columns: Question, Yes, No. Row 1: Accounting method (Accrual checked). Row 2a: Financial statements compiled (No). Row 2b: Financial statements audited (Yes). Row 2c: Committee oversight (Yes). Row 3a: Federal award audit (No). Row 3b: Required audit (Yes).

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
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number
13-1659627

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.") . . .	85,126,908	110,036,803	110,765,057	93,290,128	191,947,881	591,166,777
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0
4 Total. Add lines 1 through 3	85,126,908	110,036,803	110,765,057	93,290,128	191,947,881	591,166,777
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)						0
6 Public support. Subtract line 5 from line 4.						591,166,777

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.	85,126,908	110,036,803	110,765,057	93,290,128	191,947,881	591,166,777
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	10,627,818	10,540,398	10,841,095	12,592,253	14,984,538	59,586,102
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	5,534	0	2,881,281	0	0	2,886,815
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).	58,628	68,559	53,272	17,696	95,331	293,486
11 Total support. Add lines 7 through 10						653,933,180
12 Gross receipts from related activities, etc. (see instructions)					12	7,875,764

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	90.402 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	74.780 %

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

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

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

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

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

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; 10c Add lines 10a and 10b; 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: Description, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17.

- 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:

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2023

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization Jewish National Fund (Keren Kayemeth Leisrael) Inc	Employer identification number 13-1659627
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization
 Jewish National Fund
 (Keren Kayemeth Leisrael) Inc

Employer identification number
 13-1659627

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

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

Name of organization Jewish National Fund (Keren Kayemeth Leisrael) Inc	Employer identification number 13-1659627
---	--

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

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

Name of organization Jewish National Fund (Keren Kayemeth Leisrael) Inc	Employer identification number 13-1659627
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
Use duplicate copies of Part III if additional space is needed.

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

Additional Data

Return to Form

Software ID:

Software Version:

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 Jewish National Fund (Keren Kayemeth Leisrael) Inc

Employer identification number

13-1659627

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 to (during year), Aggregate value of grants from (during year), and Aggregate value at end of year.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

Table with 2 columns: Held at the End of the Year. Rows include 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), and 2d Number of conservation easements included in (c) acquired after July 25, 2006.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

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

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	11,289,527	8,447,997	9,335,385	8,169,106	7,776,207
b Contributions	68,532	2,436,940	404,488	430,000	400,000
c Net investment earnings, gains, and losses	1,892,757	790,019	-1,158,790	938,579	187,962
d Grants or scholarships					
e Other expenditures for facilities and programs	466,203	385,429	133,086	202,300	195,063
f Administrative expenses					
g End of year balance	12,784,613	11,289,527	8,447,997	9,335,385	8,169,106

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 0 %
- b** Permanent endowment ▶ 87.180 %
- c** Term endowment ▶ 12.820 %

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		350,000		350,000
b Buildings		20,785,028	6,218,177	14,566,851
c Leasehold improvements		111,211	111,211	0
d Equipment		5,210,142	4,751,955	458,187
e Other		4,568,836	4,534,973	33,863
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				15,408,901

Part VII Investments - Other Securities.

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely-held equity interests, (3) Other, and rows (A) through (H). Total row at the bottom.

Part VIII Investments - Program Related.

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

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1) through (9). Total row at the bottom.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) INV. HELD UNDER SPLIT-INT., (2) OPERATING RIGHT-OF-USE ASSET, (3) INVESTMENT IN REAL ESTATE, (4) BENEFICIAL INTEREST IN TRUST, (5) CASH SURRENDER VALUE OF INSUR., (6) PRECIOUS COINS AND MEDALS, (7) SECURITY DEPOSITS, (8) PROPERTY HELD FOR SALE, (9) DEPOSIT RECEIVABLE, (10) OTHER ASSETS. Total row at the bottom.

Part X Other Liabilities.

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

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include (1) Federal income taxes, SPLIT-INTEREST AGREEMENTS, OPERATING LEASE LIABILITY. Total row at the bottom.

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	280,575,152
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	63,233,456	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-3,958,806	
e	Add lines 2a through 2d			2e 59,274,650
3	Subtract line 2e from line 1			3 221,300,502
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	2,996,202	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 2,996,202
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)			5 224,296,704

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	159,183,425
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			3 159,183,425
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	2,996,202	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b			4c 2,996,202
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)			5 162,179,627

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
Schedule D, Part V, Line 4:	THE PRIMARY OBJECTIVE OF THE ENDOWMENT IN THE NEAR TERM IS TO PRESERVE THE NORMAL MARKET VALUE OF ITS ASSETS IN ORDER TO LIMIT REALIZED AND UNREALIZED INVESTMENT LOSSES. THE SECONDARY OBJECTIVE OF THE ENDOWMENT IS TO GROW THE VALUE OF ITS ASSETS AT A MODEST RATE TO ALLOW FOR CONTINUED SUPPORT OF JNF'S OPERATIONS.
Schedule D, Part X, Line 2:	JEWISH NATIONAL FUND ADOPTED THE PROVISIONS OF ASC 740, ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES. UNDER ASC 740, AN ORGANIZATION MUST RECOGNIZE THE TAX BENEFIT ASSOCIATED WITH TAX POSITIONS TAKEN FOR TAX RETURN PURPOSES WHEN IT IS MORE LIKELY THAN NOT THAT THE POSITION WILL NOT BE SUSTAINED. THE IMPLEMENTATION OF ASC 740 HAD NO IMPACT ON THE ORGANIZATION'S FINANCIAL STATEMENTS. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY MATERIAL UNCERTAIN TAX POSITIONS AND, ACCORDINGLY, IT WILL RECOGNIZE ANY LIABILITY FOR UNRECOGNIZED TAX BENEFITS. THE ORGANIZATION HAS FILED FOR AND RECEIVED INCOME TAX EXEMPTIONS IN THE JURISDICTIONS WHERE IT IS REQUIRED TO DO SO. ADDITIONALLY, THE ORGANIZATION HAS FILED IRS FORM 990 TAX RETURNS, AS REQUIRED, AND ALL OTHER APPLICABLE RETURNS IN JURISDICTIONS WHEN IT IS REQUIRED. THE ORGANIZATION IS SUBJECT TO ROUTINE AUDITS BY TAXING AUTHORITIES.
SCHEDULE D, PART XI, LINE 2D:	CHANGES IN VALUE OF SPLIT-INTEREST AGREEMENTS ...\$(3,958,806)

Additional Data

[Return to Form](#)

Software ID:
Software Version:

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

**Open to Public
Inspection**

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number
13-1659627

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

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants or other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1) Middle East and North Africa	1	7	Grantmaking		76,818,839
(2) Middle East and North Africa	0	0	Investments		100,000
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total	1	7			76,918,839
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	1	7			76,918,839

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

(1)	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			Middle East and North Africa		1,288,000	WIRE			
(2)			Middle East and North Africa		4,764,241	WIRE			
(3)			Middle East and North Africa		386,826	WIRE			
(4)			Middle East and North Africa		107,600	WIRE			
(5)			Middle East and North Africa		56,000	WIRE			
(6)			Middle East and North Africa		144,737	WIRE			
(7)			Middle East and North Africa		196,380	WIRE			
(8)			Middle East and North Africa		1,382,167	WIRE			
(9)			Middle East and North Africa		523,493	WIRE			
(10)			Middle East and North Africa		790,000	WIRE			
(11)			Middle East and North Africa		10,997,500	WIRE			
(12)			Middle East and North Africa		22,500	WIRE			
(13)			Middle East and North Africa		25,000	WIRE			
(14)			Middle East and North Africa		50,000	WIRE			
(15)			Middle East and North Africa		3,307,000	WIRE			
(16)			Middle East and North Africa		80,770	WIRE			
(17)			Middle East and North Africa		10,000	WIRE			
(18)			Middle East and North Africa		30,000	WIRE			
(19)			Middle East and North Africa		248,063	WIRE			
(20)			Middle East and North Africa		60,000	WIRE			
(21)			Middle East and North Africa		299,956	WIRE			
(22)			Middle East and North Africa		96,800	WIRE			
(23)			Middle East and North Africa		911,477	WIRE			
(24)			Middle East and North Africa		90,000	WIRE			
(25)			Middle East and North Africa		212,823	WIRE			
(26)			Middle East and North Africa		576,334	WIRE			
(27)			Middle East and North Africa		718,782	WIRE			
(28)			Middle East and North Africa		370,500	WIRE			
(29)			Middle East and North Africa		1,637,079	WIRE			
(30)			Middle East and North Africa		1,000,000	WIRE			
(31)			Middle East and North Africa		1,020,000	WIRE			
(32)			Middle East and North Africa		1,525,000	WIRE			
(33)			Middle East and North Africa		92,988	WIRE			
(34)			Middle East and North Africa		1,067,000	WIRE			
(35)			Middle East and North Africa		650,000	WIRE			
(36)			Middle East and North Africa		293,000	WIRE			
(37)			Middle East and North Africa		1,531,500	WIRE			
(38)			Middle East and North Africa		237,000	WIRE			
(39)			Middle East and North Africa		111,868	WIRE			
(40)			Middle East and North Africa		600,000	WIRE			
(41)			Middle East and North Africa		96,500	WIRE			
(42)			Middle East and North Africa		151,884	WIRE			
(43)			Middle East and North Africa		85,000	WIRE			
(44)			Middle East and North Africa		200,000	WIRE			
(45)			Middle East and North Africa		25,000	WIRE			
(46)			Middle East and North Africa		15,000	WIRE			
(47)			Middle East and North Africa		7,502,567	WIRE			
(48)			Middle East and North Africa		1,227,400	WIRE			
(49)			Middle East and North Africa		50,000	WIRE			
(50)			Middle East and North Africa		215,000	WIRE			
(51)			Middle East and North Africa		150,000	WIRE			
(52)			Middle East and North Africa		2,115,890	WIRE			
(53)			Middle East and North Africa		370,000	WIRE			
(54)			Middle East and North Africa		1,561,930	WIRE			
(55)			Middle East and North Africa		825,000	WIRE			
(56)			Middle East and North Africa		5,938	WIRE			
(57)			Middle East and North Africa		17,158	WIRE			
(58)			Middle East and North Africa		30,000	WIRE			
(59)			Middle East and North Africa		25,000	WIRE			
(60)			Middle East and North Africa		40,000	WIRE			
(61)			Middle East and North Africa		117,997	WIRE			
(62)			Middle East and North Africa		176,500	WIRE			
(63)			Middle East and North Africa		30,000	WIRE			
(64)			Middle East and North Africa		1,025,000	WIRE			
(65)			Middle East and North Africa		50,000	WIRE			
(66)			Middle East and North Africa		316,250	WIRE			
(67)			Middle East and North Africa		113,000	WIRE			
(68)			Middle East and North Africa		30,000	WIRE			
(69)			Middle East and North Africa		141,103	WIRE			
(70)			Middle East and North Africa		3,436,720	WIRE			
(71)			Middle East and North Africa		3,625,000	WIRE			
(72)			Middle East and North Africa		35,000	WIRE			
(73)			Middle East and North Africa		1,013,679	WIRE			
(74)			Middle East and North Africa		5,514,228	WIRE			
(75)			Middle East and North Africa		172,000	WIRE			
(76)			Middle East and North Africa		481,000	WIRE			
(77)			Middle East and North Africa		1,040,097	WIRE			
(78)			Middle East and North Africa		248,225	WIRE			
(79)			Middle East and North Africa		645,000	WIRE			
(80)			Middle East and North Africa		346,000	WIRE			
(81)			Middle East and North Africa		72,000	WIRE			
(82)			Middle East and North Africa		147,272	WIRE			
(83)			Middle East and North Africa		849,193	WIRE			
(84)			Middle East and North Africa		200,000	WIRE			
(85)			Middle East and North Africa		100,000	WIRE			
(86)			Middle East and North Africa		35,000	WIRE			
(87)			Middle East and North Africa		279,100	WIRE			
(88)			Middle East and North Africa		2,139,424	WIRE			
(89)			Middle East and North Africa		25,000	WIRE			
(90)			Middle East and North Africa		23,400	WIRE			
(91)			Middle East and North Africa		1,750,000	WIRE			
(92)			Middle East and North Africa		320,000	WIRE			
(93)			Middle East and North Africa		100,000	WIRE			

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 93

3 Enter total number of other organizations or entities 0

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

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(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

Part V Supplemental Information

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

ReturnReference	Explanation
Schedule F, Part I, Line 2:	<p>THE JEWISH NATIONAL FUND ("JNF") IS DEVOTED TO PROMOTING AND FURTHERING THE CULTURAL, PHYSICAL, SOCIAL, MEDICAL, AGRICULTURAL AND GENERAL WELFARE OF THE PEOPLE OF ISRAEL. ONE OF THE PRINCIPAL WAYS JNF ACCOMPLISHES THIS MISSION IS BY GRANTING FUNDS TO SUPPORT PROJECTS AND ORGANIZATIONS IN ISRAEL. ALL FUNDS GRANTED (AND REPORTED ON SCHEDULE F) ARE MADE TO ORGANIZATIONS LOCATED IN ISRAEL FOR THE PURPOSES OF BETTERING THE ISRAELI SOCIETY. JNF TAKES ITS RESPONSIBILITY OF MONITORING THESE PROJECTS VERY SERIOUSLY AND UNDERTAKES RIGOROUS PROCESSES TO ENSURE THAT THE FUNDS GRANTED ARE USED FOR THE PURPOSES INTENDED. JNF ESTABLISHED THE ISRAEL RELATIONS COMMITTEE WHICH TRAVELS ANNUALLY TO ISRAEL TO STUDY IN-DEPTH THE NEEDS, REVIEW ONGOING PROJECTS, AND EVALUATE FUTURE PLANS. ISRAEL PROJECTS ARE CARRIED OUT BY JNF BOARD- APPROVED SELECT ISRAEL NOT-FOR-PROFIT ORGANIZATIONS. JNF STAFF IN ISRAEL MONITOR THE PROGRESS OF PROJECTS TO ENSURE THAT THEY ARE BEING IMPLEMENTED PROPERLY. REPRESENTATIVES IN ISRAEL SEND MONTHLY REPORTS BACK TO JNF ON THE STATUS OF ALL FUNDED PROJECTS IN ISRAEL.</p>
Schedule F, Part II:	<p>JEWISH NATIONAL FUND MADE GRANTS TO THE FOLLOWING ORGANIZATIONS: ADAM V'ADAMA HIGH SCHOOL \$1,288,000 IN COOPERATION WITH JNF, HASHOMER HACHADASH RECENTLY OPENED ADAM V'ADAMA LEADERS OF THE LAND HIGH SCHOOL AT HATZEVA TO TEACH STATE-OF-THE-ART ENVIRONMENTAL SCIENCE AND AGRICULTURAL SECURITY. ALEH NEGEV (ADI NEGEV) \$4,764,241 A STATE-OF-THE-ART REHABILITATIVE VILLAGE IN THE NEGEV, ALEH NEGEV OFFERS UNPARALLELED CARE FOR PEOPLE WITH SEVERE DISABILITIES, EMPOWERING RESIDENTS AND OUTPATIENTS TO HELP THEM REACH THEIR POTENTIAL FOR COMMUNICATION AND DEVELOPMENT. AMMUNITION HILL \$386,826 AMMUNITION HILL VIVIDLY PORTRAYS THE SIEGE OF JERUSALEM IN THE '67 WAR AND SERVES AS AN EDUCATIONAL CENTER OF THE CRUCIAL BATTLE WAGED THERE FOR THE REUNIFICATION OF JERUSALEM. AMUTAT DERECH ERETZ \$107,600 OPERATION OF AN EDUCATIONAL PROGRAM FOR YOUTH, SIX MONTHS PRIOR TO THEIR INDUCTION INTO THE MILITARY, TO CREATE A SUBSTANTIAL CHANGE IN THEIR LIVES WHICH WILL BE EXPRESSED IN MORE SIGNIFICANT MILITARY SERVICE, PURSUIT OF ACADEMIC EDUCATION AND INTEGRATION INTO FOCI OF INFLUENCE AND LEADERSHIP IN ISRAELI SOCIETY. AMUTAT KEREM SHALOM & ALUMOT \$56,000 KIBBUTZ KEREM SHALOM LOCATED IN THE GAZA ENVELOPE REBUILDING EFFORTS FOLLOWING OCTOBER 7 ATTACK. ARAD MUNICIPALITY \$144,737 ARAD IS A CITY IN THE SOUTHERN DISTRICT OF ISRAEL. IT IS LOCATED ON THE BORDER OF THE NEGEV AND THE JUDEAN DESERTS. JNF CONTINUES TO FUND THE YEHOSHAFAT PARK, ARAD MUSIC CONSERVATORY AND CAM TECH PROGRAMS. ARAVA BUILDING AND DEVELOPMENT LTD \$196,380 JEWISH NATIONAL FUND-USA, THE UNIVERSITY OF ARIZONA, AND ISRAEL'S ARAVA REGIONAL COUNCILS HAVE FORMED THE KASSER JOINT INSTITUTE FOR FOOD, WATER AND ENERGY SECURITY WITH THE MISSION OF INTRODUCING INNOVATIVE TECHNOLOGY THAT BUILDS CAPACITY FOR FOOD, WATER, AND ENERGY SECURITY IN VULNERABLE COMMUNITIES IN ARID AND HYPER-ARID ENVIRONMENTS - WITH A FOCUS ON AFRICA.LEVERAGING THE EXISTING FACILITIES AND RESOURCES OF THE UNIVERSITY OF ARIZONA AND THE ARAVA REGION, THE JOINT INSTITUTE WILL PROMOTE APPLIED RESEARCH AND STUDENT TRAINING PROGRAMS. OVER THE NEXT FIVE YEARS, THE KASSER JOINT INSTITUTE WILL ESTABLISH MULTI-DISCIPLINARY PROGRAMS IN AFRICA TO PROVIDE TECHNOLOGY TRANSFER, APPLIED RESEARCH, KNOWLEDGE, TRAINING, ONGOING GUIDANCE, AND EDUCATION. ARAVA INSTITUTE FOR ENVIRONMENTAL STUDIES \$1,382,167 THE ARAVA INSTITUTE FOR ENVIRONMENTAL STUDIES IS A WORLD-CLASS TEACHING AND RESEARCH CENTER IN SOUTHERN ISRAEL THAT PREPARES MUSLIM, CHRISTIAN, AND JEWISH STUDENTS TO COOPERATIVELY ADDRESS THE SHARED ENVIRONMENTAL CHALLENGES OF THE MIDDLE EAST. ARAVA REGIONAL COUNCIL- CENTRAL ARAVA \$523,493 AS PART OF ITS BLUEPRINT NEGEV CAMPAIGN TO MAKE THE NEGEV HABITABLE TO THE NEXT GENERATION OF ISRAEL'S RESIDENTS, JNF IS INVESTING IN THE ARAVA IN AN EFFORT TO DOUBLE THE POPULATION OF THE REGION OVER THE NEXT DECADE. THESE PROJECTS INCLUDE AN AQUATICS CENTER AND SPORTS CENTER. ASSOCIATION FOR EMPLOYMENT DEVELOPMENT FOR THE NEGEV \$790,000 THE LAUDER EMPLOYMENT CENTER OFFERS COMPREHENSIVE CAREER SERVICES AND PROVIDES GUIDANCE AND RESOURCES TO STUDENTS AND ALUMNI FOCUSED ON STAYING IN THE NEGEV WORKING WITH BEN GURION UNIVERSITY. ASSOCIATION FOR THE CULINARY INSTITUTE \$10,997,500 BASED IN THE HEART OF ISRAEL'S GALILEE THE GALILEE CULINARY INSTITUTE BEING CONSTRUCTED BY JNF IS A ONE-OF-A-KIND CULINARY INSTITUTION THAT COMBINES CULINARY AND RESTAURANT EXPERTISE, TOURISM AND ENTREPRENEURSHIP. ASSOCIATION OF SWORDS OF IRON WAR WARRIORS \$22,500 CIVIL DEFENSE UNITS DURING THE SWORDS OF IRON CAMPAIGN. AYELET- FED OF NON OLYMPIC SPORT \$25,000 ISRAEL SOFTBALL ACTIVITIES. BEN GURION HERITAGE INSTITUTE \$50,000 THE HOME AND MUSEUM OF THE FIRST PRIME MINISTER OF ISRAEL. THE HEART OF THE HOUSE IS BEN-GURION'S STUDY WITH A LIBRARY OF 5,000 BOOKS (MOST OF HIS BOOKS REMAINED IN HIS HOUSE IN TEL AVIV, WHERE TILL TODAY THERE ARE OVER 22,000 BOOKS) COVERING HIS FIELDS OF INTEREST: JUDAISM AND THE BIBLE, PHILOSOPHY, HISTORY, GEOGRAPHY, THE IDF SECURITY AND MORE. THE LIBRARY REFLECTS HIS WIDE RANGE OF INTERESTS, AND THE MANY LANGUAGES HE SPOKE. IN THIS ROOM, BEN GURION WROTE HIS MEMOIR, WHICH HE DEDICATED MOSTLY FOR ISRAEL'S YOUTH AND NEXT GENERATION. BEYACHAD FUND \$3,307,000 SUPPORT AND DEVELOP AREAS IN NEGEV AND GALILEE. TO DATE JNF AND ITS HOUSING DEVELOPMENT FUND HAVE DEVELOPED OVER 1300 HOUSING SITES PROVIDING THE NECESSARY FUNDS TO COMMUNITIES FOR GROUND INFRASTRUCTURE COSTS. CHABAD OF DEAD SEA - BE INSCRIBED PROJECT \$80,770 PARTICIPATION IN THE SACRED ACT OF WRITING A SCROLL ON TOP OF MASADA. CHIMES ISRAEL \$10,000 FOR OVER 25 YEARS, CHIMES ISRAEL HAS BEEN THE LEADER IN DEVELOPING AND PROVIDING EXCEPTIONAL SUPPORT AND REHABILITATION SERVICES TO PEOPLE WITH SPECIAL NEEDS OF ALL AGES FROM NEWBORNS TO SENIORS, WITH INTELLECTUAL, DEVELOPMENTAL AND MENTAL DISABILITIES, REGARDLESS OF RACE, NATIONALITY OR RELIGION. CREATIVE NEXT GENERATION \$30,000 TARBUS CULTURAL MOVEMENT BRINGS TOGETHER ARTIST-</p>

EDUCATORS BETWEEN THE AGES OF 24 TO 28, WHO LIVE AND WORK IN THE REGION. TARBUT MEMBERS ENGAGE IN A VARIETY OF SOCIAL, EDUCATIONAL, CULTURAL AND ARTISTIC ACTIVITIES, FOCUSING ON DISADVANTAGED YOUTH, YOUTH-AT-RISK AND THE COMMUNITY AS A WHOLE. DEAD SEA AND ARAVA SCIENCE CENTER \$248,063 THE UNIVERSITY OF ARIZONA (UA), JEWISH NATIONAL FUND, AND ISRAEL'S PREMIER AGRICULTURE REGION (THE ARAVA) SIGNED A TRILATERAL MEMORANDUM OF UNDERSTANDING (MOU) TO ESTABLISH THE JNF JOINT INSTITUTE FOR GLOBAL FOOD, WATER, AND ENERGY SECURITY. EILOT COMPANY FOR DEVELOPMENT OF TOURISM \$60,000 SOCIAL, EDUCATIONAL AND RECREATIONAL ACTIVITIES FOR EVACUEES DURING SWORDS OF IRON WAR CAMPAIGN IN ISRAEL IN TIMNA PARK. EILOT REGIONAL COUNCIL \$299,956 THE JOINT INSTITUTE WILL INTRODUCE INNOVATIVE TECHNOLOGY AND BUILD CAPACITY FOR FOOD, WATER, AND ENERGY SECURITY IN VULNERABLE COMMUNITIES IN AFRICA AND AROUND THE WORLD. EMONA VEBRIUT AGODA \$96,800 PASSOVER PROGRAM FOR DISTRIBUTION OF MATZOS FOR EVACUEES. ERETZ-IR - LAUDER EMPLOYMENT CENTER \$911,477 ERETZ-IR WORKS CLOSELY WITH THE LAUDER EMPLOYMENT CENTER IN PROVIDING EMPLOYMENT OPPORTUNITIES THROUGHOUT THE NEGEV AND GALIL. IT AIMS TO IMPROVE THE COMMUNAL FABRIC OF THE NEGEV THROUGH BUILDING NEW COMMUNITIES AND STRENGTHENING EXISTING ONES, PROMOTING A SUSTAINABLE LOCAL ECONOMY AND DEVELOPING CRUCIAL INFRASTRUCTURE AND SERVICES WHICH ARE LACKING IN ISRAEL'S PERIPHERY. EREZ CENTER EDUCATION \$90,000 REBULD TOGETHER SOUTHERN ISRAEL KIBBUTZ EREZ PROJECT. FRIENDS OF MISHTERET \$212,823 CIVIL DEFENSE UNIT- YATAR - PROTECT ISRAEL AND ITS CITIZENS FROM TERRORIST ATTACKS BY DEPLOYING HIGHLY-TRAINED VOLUNTEER UNITS TO WORK ALONGSIDE THE IDF AND ISRAEL'S BORDER POLICE. FRIENDS OF PORIYA HOSPITAL ASSOCIATION \$576,334 OVERLOOKING THE SEA OF GALILEE, THE MEDICAL CENTER IS A THRIVING HUB OF MEDICAL EXCELLENCE AND PERSONAL COMMITMENT, SERVING THE CULTURALLY-DIVERSE POPULATION OF THE GALILEE AND THE JORDAN VALLEY. FUND FOR DEVELOPING SDEROT - INDOOR RECREATION CENTER & OUTDOOR PARK FOR CHILDREN \$718,782 JNF RENOVATED A 21,000 SQUARE FOOT SECURE INDOOR PLAYGROUND AND COMMUNITY CENTER. IN ADDITION, JNF IS CURRENTLY CONSTRUCTING A RESILIENCE CENTER IN SDEROT TO HELP THE COMMUNITY DEAL WITH STRESS AND ANXIETY FROM TERROR ATTACKS. GUSH ETZION FDN \$370,500 THE GUSH ETZION FOUNDATION WAS ESTABLISHED IN 1997 TO ASSIST AND PROMOTE THE COMMUNITIES AND RESIDENTS OF GUSH ETZION. HA'AMUTA LEKIDUM TOSHVEI HEVEL ESHKOL \$1,637,079 THE ESHKOL REGIONAL COUNCIL IS A REGIONAL COUNCIL IN THE NORTH-WESTERN NEGEV, IN ISRAEL'S SOUTHERN DISTRICT. THE REGION HAS BEEN A FREQUENT TARGET OF ROCKET ATTACKS AND INCENDIARY DEVICES FROM THE NEARBY GAZA STRIP, CAUSING FREQUENT DAMAGE TO FARMS AND SOME STRUCTURES WITHIN THE REGION. JNF'S PROJECTS INCLUDE THERAPY RESILIENCE CENTERS SECURITY AND FIREFIGHTING EQUIPMENT AND AN AFTER SCHOOL INDOOR RECREATION AND SCIENCE CENTER. HAKEREN LEPITOH \$1,000,000 SOUTHERN NEGEV ESHKOL REGION COMMUNITY CENTER IN SHLOMIT. HALUTZIT \$1,020,000 HALUTZA IS COMPRISED OF THREE COMMUNITIES: NAVEH, BNEI NETZARIM, AND SHLOMIT. PROJECTS HAVE INCLUDED THE HALUTZA MEDICAL CENTER, THE HALUTZA STUDENT PROGRAM, THE NAVEH SYNAGOGUE PROJECT, AND THE YOUNG FARMER'S INCUBATOR PROJECT. HARESHOT LPITOH \$1,525,000 NORTHERN ISRAEL EMERGENCY CAMPAIGN NEEDS. HATZALA KI KOL SHNIYA KOVAAT \$92,988 UNITED HATZOLAH EMERGENCY MEDICAL NEEDS. HUGAY SAYARUT \$1,067,000 GREEN HORIZONS, KNOWN IN ISRAEL AS HUGAY SAYARUT, OFFERS OUTDOOR EDUCATIONAL ACTIVITIES TO ISRAELI YOUTH IN GRADES 5-12. THE TRANSFORMATIVE PROGRAM TAKES PARTICIPANTS ON HIKING AND CAMPING TRIPS THROUGHOUT THE COUNTRY TO BUILD INTERPERSONAL AND LEADERSHIP SKILLS AND FOSTER A STRONG CONNECTION TO THE LAND OF ISRAEL. INTERNATIONAL VILLAGE FOR ISRAEL EDUCATION \$650,000 LOCATED IN THE DESERT CITY OF BE'ER SHEVA, ISRAEL, THIS 20 ACRE VILLAGE WILL SERVE AS AN ECOSYSTEM OF ZIONIST ENGAGEMENT INCLUDING JEWISH NATIONAL FUND'S HIGH SCHOOL ABROAD, A PROGRAM FOR POST-COLLEGE GRADUATES TO PURSUE YEARLONG INTERNSHIPS AT LEADING HIGH TECH COMPANIES, AND AN ADULT EDUCATION CENTER TO

Form 990, Schedule F, Part IV:

THE JEWISH NATIONAL FUND INVESTS IN VARIOUS ALTERNATIVE INVESTMENTS, BOTH DOMESTICALLY AND INTERNATIONALLY. WHILE THE FUND MAY OWN THESE INVESTMENT VEHICLES, ITS OWNERSHIP IN (OR TRANSFERS TO) THESE INVESTMENTS MAY NOT RISE TO THE THRESHOLDS REQUIRED FOR FILING FORMS 926 OR 5471. TO THE EXTENT THAT THE FUND IS REQUIRED TO FILE EITHER FORM, THEY ARE SUBMITTED ALONG WITH ITS FORM 990-T, BUSINESS INCOME TAX RETURN.

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
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number
13-1659627

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 type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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
	<u>EPA TREE OF LIFE</u> (event type)	<u>NY TREE OF LIFE</u> (event type)	<u>444</u> (total number)	(add col. (a) through col. (c))
Revenue				
1 Gross receipts	2,287,338	1,057,360	12,585,073	15,929,771
2 Less: Contributions	2,218,213	921,150	10,863,167	14,002,530
3 Gross income (line 1 minus line 2)	69,125	136,210	1,721,906	1,927,241
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs	9,436	109,966	1,908,481	2,027,883
7 Food and beverages	166,376	4,250	2,575,059	2,745,685
8 Entertainment	21,905	24,011	1,158,368	1,204,284
9 Other direct expenses				
10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				5,977,852
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-4,050,611

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))
	Revenue			
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.

Table with 2 columns: Return Reference, Explanation. Row 1: Form 990, Schedule G, Part II - Event Activities; The Jewish National Fund operates throughout the United States in pursuit of its charitable mission...

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) SCHOLARSHIPS	108	388,146			
(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
Schedule I, Part I, Line 2:	THE JEWISH NATIONAL FUND PRINCIPALLY ONLY MAKES GRANTS TO NOT-FOR-PROFIT ORGANIZATIONS OUTSIDE THE UNITED STATES (IN ISRAEL). HOWEVER, OCCASIONALLY, JNF WILL SEND FUNDS THAT ARE INTENDED TO SUPPORT AN ISRAELI ORGANIZATION TO ITS U.S. BASED "FRIENDS OF" ORGANIZATION. IN ADDITION, JNF WILL SUPPORT U.S. ORGANIZATIONS THAT ADOPT A SIMILAR TAX-EXEMPT MISSION AS JNF SO LONG AS THE ORGANIZATION DEMONSTRATES A PROJECT THAT SATISFIES JNF'S PROGRAMMATIC STANDARDS. JNF ENSURES THAT ALL GRANT RECIPIENTS ARE SECTION 501(C)(3) ORGANIZATIONS AND WILL REQUIRE PERIODIC REPORTS FROM THE GRANTEE INFORMING JNF OF THE STATUS ON FUNDED PROJECTS.
Schedule I, Part II:	GRANTS AND OTHER ASSISTANCE TO ORGANIZATIONS INCLUDE GRANTS MADE FROM JNF'S DONOR ADVISED FUNDS (DAF) AND BORUCHIN CENTER FOR ISRAEL EDUCATION AND ADVOCACY RELATED GRANTS. JNF MAINTAINS DONOR ADVISED FUNDS (DAF) WHICH ARE IN CUSTODY OF A THIRD PARTY. THE THIRD PARTY HOLDS THESE FUNDS IN VARIOUS INVESTMENT POOLS AS PER THE DONOR'S INSTRUCTIONS. A DONOR MAY RECOMMEND THAT GRANTS ARE MADE TO CHARITABLE ORGANIZATIONS FROM FUNDS CONTRIBUTED, ALTHOUGH JNF IS NOT OBLIGATED TO MAKE SUCH GRANTS. THE JEWISH NATIONAL FUND BORUCHIN CENTER IS COMMITTED TO STRENGTHENING THE LIFELONG BONDS BETWEEN ALL AMERICANS -- MOST ESPECIALLY JEWISH AMERICAN TEENS -- WITH THE LAND AND PEOPLE OF ISRAEL. WE FOCUS OUR GRANTS ON PROGRAMS THAT FOSTER THESE CONNECTIONS. UNLIKE A TRADITIONAL FOUNDATION, THE JEWISH NATIONAL FUND BORUCHIN CENTER IS CREATING SYNERGIES WITH OUR GRANTEEES IN WAYS THAT MEANINGFULLY ACCELERATE BOTH THEIR OWN PROGRAMS AND JEWISH NATIONAL FUND'S OVERARCHING MISSION. OUR GOAL IS TO FUND ORGANIZATIONS AND PROGRAMS THAT ARE INTERESTED IN COLLABORATION, THAT BOTH COMPLEMENT THE WORK OF JEWISH NATIONAL FUND AND PROVIDE ADDITIONAL OPPORTUNITIES FOR ISRAEL ENGAGEMENT AND EXPERIENCES FOR OUR SHARED CONSTITUENCIES.
Schedule I, Part III:	JNF PROVIDES CERTAIN SCHOLARSHIPS TO STUDENTS OR EDUCATORS AS IT RELATES TO JNF'S MISSION. ONE TYPE OF SCHOLARSHIP GIVEN BY JNF IS BASED ON THE RECOMMENDATIONS OF THE INDIVIDUAL'S SCHOOL, WHICH IS REVIEWED AND APPROVED BY JNF. ANOTHER TYPE OF SCHOLARSHIP IS FOR THE JNF FACULTY FELLOWSHIP PROGRAM WHEREBY JNF REVIEWS APPLICATIONS AND APPROVES ON A CASE BY CASE BASIS AND THEN WORKS WITH THOSE EDUCATORS UPON THEIR RETURN FROM ISRAEL.

Additional Data

Return to Form

Software ID:
Software Version:

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
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number

13-1659627

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		No
4b	Yes	
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
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 RUSSELL ROBINSON CEO	(i)	833,737	0	1,774	34,650	14,046	884,207	0
	(ii)	0	0	0	0	0	0	0
2 MITCHEL ROSENZWEIG CFO	(i)	382,081	0	1,680	34,650	6,730	425,141	0
	(ii)	0	0	0	0	0	0	0
3 MATTHEW BERNSTEIN CHIEF PLANNED GIVING OFFICER	(i)	345,783	0	0	34,650	17,027	397,460	0
	(ii)	0	0	0	0	0	0	0
4 STEPHEN BACH CHIEF ADMINISTRATIVE OFFICER	(i)	333,258	0	2,084	34,650	18,786	388,778	0
	(ii)	0	0	0	0	0	0	0
5 RICHARD KROSINICK CHIEF DEVELOPMENT OFFICER	(i)	326,297	0	0	34,650	17,835	378,782	0
	(ii)	0	0	0	0	0	0	0
6 DIANE SCAR NATIONAL CAMPAIGN DIRECTOR	(i)	265,090	0	0	29,210	17,675	311,975	0
	(ii)	0	0	0	0	0	0	0
7 SHARON JOY NATIONAL CAMPAIGN DIRECTOR	(i)	264,800	0	956	28,160	5,768	299,684	0
	(ii)	0	0	0	0	0	0	0
8 Yael SEPTTE KANE CHIEF ISRAEL ADVOCACY AND LEAD	(i)	243,866	0	0	26,604	13,318	283,788	0
	(ii)	0	0	0	0	0	0	0
9 DEBBIE FREEDMAN CHIEF HR OFFICER	(i)	249,282	0	0	26,250	343	275,875	0
	(ii)	0	0	0	0	0	0	0
10 MICHAEL FEINMAN EXECUTIVE DIRECTOR	(i)	222,884	0	0	24,657	14,323	261,864	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
FORM 990, SCHEDULE J, PART I, LINE 4B:	MATTHEW BERNSTEIN (CHIEF PLANNED GIVING OFFICER) AND Yael SEPTTEE KANE (CHIEF ISRAEL ADVOCACY AND LEADERSHIP OFFICER) HAVE BOTH WORKED AT JEWISH NATIONAL FUND IN EXCESS OF 25 YEARS AND BEGAN TO PARTICIPATE IN A NON-QUALIFIED DEFERRED COMPENSATION PLAN IN 2017. NO DISTRIBUTION WAS MADE DURING CALENDAR YEAR 2023.

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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.

Department of the Treasury
Internal Revenue Service

Name of the organization
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number

13-1659627

Return Reference	Explanation
FORM 990 PART VI, SECTION A, LINE 6:	THE MEMBERS OF THE ORGANIZATION ARE THE DIRECTORS OF JNF-USA, A 501(C)(3) RELATED ORGANIZATION.
FORM 990 PART VI, SECTION A, LINE 7A:	THE MEMBERS OF THE CORPORATION HAVE THE RIGHT TO ELECT THE DIRECTORS OF THE CORPORATION AND AMEND THE ORGANIZATION'S BY-LAWS.
FORM 990, PART VI, SECTION B, LINE 11:	THE FORM 990 WAS PREPARED BY A NATIONALLY RECOGNIZED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL DEPARTMENT. BEFORE FILING, THE FORM 990 IS REVIEWED BY MANAGEMENT AND DISTRIBUTED TO THE BOARD OF DIRECTORS FOR REVIEW AND COMMENT. IF ANY ISSUES SHOULD ARISE, IT IS DISCUSSED WITH THE CFO. IF THERE ARE CHANGES, IT IS RECIRCULATED TO THE BOARD OF DIRECTORS FOR APPROVAL.
FORM 990, PART VI, SECTION B, LINE 12C:	THE JEWISH NATIONAL FUND'S ("JNF") CONFLICT OF INTEREST POLICY EXISTS TO PROTECT JNF AND ASSIST THE STAFF, VOLUNTEERS, AND MEMBERS OF ITS GOVERNING ENTITIES IN MAKING ETHICAL DECISIONS THAT BENEFIT JNF AS A WHOLE, NOT JUST A PARTICULAR INDIVIDUAL OR PARTIES ASSOCIATED WITH JNF. THIS POLICY IS INTENDED TO SUPPLEMENT, BUT NOT REPLACE ANY APPLICABLE STATE LAWS THAT GOVERN CONFLICTS OF INTEREST. AS A PUBLICLY FUNDED ORGANIZATION, THE ETHICAL CONDUCT MUST BE OF THE HIGHEST STANDARDS. NOT ONLY SHOULD ACTUAL CONFLICT OF INTEREST BE AVOIDED BUT ALSO THE APPEARANCE OF, PERCEPTION OF, OR POTENTIAL FOR A CONFLICT OF INTEREST AS A PERSON ASSOCIATED WITH JNF, THERE IS DUTY TO DISCLOSE, ON AN ANNUAL BASIS OR WHEN A SITUATION ARISES, OTHER OBLIGATIONS THAT MIGHT PREVENT ONE FROM ACTING IN THE BEST INTEREST OF JNF AND THEN REMOVE ONESELF FROM DISCUSSIONS, ACTIONS, VOTES OR OTHER ACTIVITIES IN RELATION TO THE CONFLICT SHOULD AN ISSUE ARISE THAT COULD BE POTENTIAL CONFLICT OF INTEREST, THERE IS A DUTY TO JNF TO NOTIFY A SUPERIOR, OR A GOVERNING ENTITY CHAIR, OF THE SITUATION. THE APPROPRIATE PARTIES WOULD INVESTIGATE AND MAKE A DETERMINATION DEPENDING UPON THEIR DETERMINATION, THE PARTY MAY BE ASKED TO REMOVE HIS/HERSELF FROM PARTICIPATION IN DISCUSSIONS OR VOTES RELATED TO THE CONFLICT OR POTENTIAL CONFLICT. THE POTENTIAL CONFLICT OF INTEREST WILL BE INVESTIGATED BY THE APPROPRIATE PARTIES IF IT RELATES TO A MEMBER OF THE GOVERNING ENTITY, OR THE SENIOR STAFF, THEN IT WILL BE TURNED OVER TO THE ADMINISTRATION COMMITTEE THAT IS NOT INVOLVED IN THE CONFLICT IF IT INVOLVES A MEMBER OF THE STAFF OR A VOLUNTEER, A COMMITTEE AND OTHER APPROPRIATE SENIOR STAFF WILL MAKE THE DETERMINATION. ONCE THE COMMITTEE HAS MADE ITS DETERMINATION AND PRESENTS ALTERNATIVES, THE PARTIES INVOLVED MAY BE ASKED TO- ABSTAIN FROM VOTING ON THE ACTION - REMOVE YOURSELVES FROM ANY DISCUSSION RELATING TO THE CONFLICT - REFRAIN FROM DISCUSSING THE ISSUE WITH OTHER COWORKERS, VOLUNTEERS OR GOVERNING ENTITY SO AS NOT TO INFLUENCE THEIR ACTIONS - CONSIDER OTHER ACTIONS, DEPENDING ON THE SITUATION CONFLICT OF INTEREST STATEMENTS ARE COMPLETED YEARLY BY ALL PERSONNEL AND ARE REVIEW BY MANAGEMENT TO MONITOR POSSIBLE CONFLICTS.
FORM 990, PART VI, SECTION B, LINE 15:	JNF HAS ADOPTED PROCEDURES TO ENSURE THAT THE COMPENSATION IT PAYS TO ITS TOP EXECUTIVE (RUSSELL ROBINSON) AND THE REST OF ITS MANAGEMENT TEAM AND STAFF IS COMMENSURATE WITH THE INDUSTRY IN WHICH IT SERVES. THE CEO'S COMPENSATION IS DETERMINED BY JNF'S COMPENSATION COMMITTEE AFTER REVIEWING VARIOUS PERFORMANCE BASED METRICS AND THE COMPENSATION OF SIMILARLY SITUATED EXECUTIVES AT PEER INSTITUTIONS. JNF LAST CONDUCTED A COMPENSATION STUDY FOR MR. ROBINSON IN 2019 AND UTILIZED THOSE RECOMMENDATIONS TO DETERMINE HIS COMPENSATION. ALL COMPENSATION DECISIONS ARE MEMORIALIZED IN THE COMPENSATION COMMITTEE MEETING MINUTES. FOR ALL OTHER INDIVIDUALS REPORTED ON THE FORM 990, COMPENSATION IS DETERMINED BY THE CEO. JNF'S BUDGET & FINANCE COMMITTEE DETERMINES THE ANNUAL SALARY BUDGET WHICH MUST THEN BE APPROVED BY THE FULL BOARD OF DIRECTORS. THE CEO UTILIZES THE ANNUAL BUDGET COMPENSATION POOL TO DETERMINE SALARY INCREASES FOR ALL JNF EMPLOYEES (INCLUSIVE OF THE EXECUTIVES).
FORM 990, PART VI, SECTION C, LINE 19:	UPON REQUEST, THE ORGANIZATION WILL MAKE AVAILABLE ONLY THOSE DOCUMENTS REQUIRED TO BE DISCLOSED UNDER THE PUBLIC INSPECTION LAWS.
FORM 990, PART X, LINE 32, NET ASSETS:	AMOUNTS UNAVAILABLE FOR GENERAL EXPENDITURES WITHIN ONE YEAR, DUE TO: RESTRICTED BY DONORS WITH PURPOSE RESTRICTIONS \$33,630,283 RESTRICTED BY DONORS WITH TIME RESTRICTIONS 61,244,274 RESTRICTED BY DONORS IN PERPETUITY 12,056,043 ----- TOTAL AMTS UNAVAILABLE FOR GENERAL EXPENDITURES W/IN 1 YEAR \$106,930,600 AMOUNTS UNAVAILABLE TO MANAGEMENT WITHOUT BOARD'S APPROVAL: BOARD DESIGNATED FOR BORUCHIN ISRAEL ADVOCACY CENTER 136,375,423 BOARD DESIGNATED FOR JNF INITIATIVES FUND 77,542,481 BOARD DESIGNATED FOR BUILDINGS FUND 3,868,816 ----- TOTAL AMTS UNAVAILABLE TO MANAGEMENT W/OUT BOARD'S APPROVAL \$217,786,720 ----- TOTAL FIN. ASSETS AVAILABLE TO MGMT. FOR GENERAL EXPENDITURE \$143,402,829 ----- NET ASSETS \$571,428,610 LIQUIDITY MANAGEMENT: THE ORGANIZATION MAINTAINS A POLICY OF STRUCTURING ITS FINANCIAL ASSETS TO BE AVAILABLE AS ITS GENERAL EXPENDITURES, LIABILITIES, AND OTHER OBLIGATIONS COME DUE. ADDITIONALLY, THE ORGANIZATION HAS BOARD-DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS THAT, WHILE THE ORGANIZATION DOES NOT INTEND TO SPEND THESE FOR PURPOSES OTHER THAN THOSE IDENTIFIED, THE AMOUNTS COULD BE MADE AVAILABLE FOR CURRENT OPERATIONS, IF NECESSARY.
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS\$3,958,806

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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
Jewish National Fund
(Keren Kayemeth Leisrael) Inc

Employer identification number
13-1659627

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) Beyachad Fund 206 JAFFA STREET Jerusalem 91079 IS IS	PROJECT MGMT.	IS			JNF-USA		No
(2) Alexander Muss Institute for Israel Edu 78 Randall Avenue Rockville Center, NY 11570 59-0173782	Education	NY	501(c)(3)	line 10	JNF-USA		No
(3) JEWISH NATIONAL FUND-USA INC 42 EAST 69TH STREET NEW YORK, NY 10021 83-2880252	FUNDRAISING	DE	501(C)(3)	LINE 7	NA		No

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

Part VII Supplemental Information

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

Return Reference

Explanation

Schedule R (Form 990) 2023

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