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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2008

Open to Public Inspection



A For the 2008 calendar year, or tax year beginning _____ **and ending** _____

B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input checked="" type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES		D Employer identification number 13-3156445	
		Doing Business As			
		Number and street (or P O box if mail is not delivered to street address) 350 FIFTH AVENUE		Room/suite 2011	
		City or town, state or country, and ZIP + 4 NEW YORK, NY 10118		E Telephone number 212-244-3118	
		F Name and address of principal officer: YITZHAK GERSHON SAME AS C ABOVE		G Gross receipts \$ 124,512,773.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
J Website: ▶ WWW.FIDF.ORG				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				H(c) Group exemption number ▶	
L Year of formation 1981				M State of legal domicile NY	

Part I	Summary
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Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.						
3	Number of voting members of the governing body (Part VI, line 1a)	3					
4	Number of independent voting members of the governing body (Part VI, line 1b)	4					
5	Total number of employees (Part V, line 2a)	5					
6	Total number of volunteers (estimate if necessary)	6					
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a					
7b	Net unrelated business taxable income from Form 990-T, line 34	7b					
8	Contributions and grants (Part VIII, line 1h)		Prior Year		Current Year		
9	Program service revenue (Part VIII, line 2g)		59,379,554.		46,721,080.		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,954,464.		1,534,680.		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-202,312.		-124,731.		
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		61,131,706.		48,131,029.		
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		27,555,975.		29,313,304.		
14	Benefits paid to or for members (Part IX, column (A), line 4)						
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		3,506,866.		4,682,466.		
16a	Professional fundraising fees (Part IX, column (A), line 11e)		433,000.		517,000.		
16b	Total fundraising expenses (Part IX, column (D), line 25) <u>7,026,116.</u>						
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		4,997,859.		5,147,662.		
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		36,493,700.		39,660,432.		
19	Revenue less expenses. Subtract line 18 from line 12		24,638,006.		8,470,597.		
20	Total assets (Part X, line 16)		Beginning of Year		End of Year		
21	Total liabilities (Part X, line 26)		79,933,154.		97,924,553.		
22	Net assets or fund balances. Subtract line 21 from line 20		11,685,467.		27,350,788.		
			68,247,687.		70,573,765.		

Part 11	Signature Block
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Sign Here	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 information of which preparer has any knowledge.		
	 Signature of officer	Date <u>12/22/09</u>	
	YITZHAK GERSHON, NATIONAL DIRECTOR Type or print name and title		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	 Firm's name (or yours if self-employed), address, and ZIP + 4	<u>12/21/09</u> LOEB & PROPER LLP 655 THIRD AVENUE, 12TH FLOOR NEW YORK, NY 10017	Preparer's identifying number (see instructions) EIN <u> </u> Phone no. <u>(212) 867-4000</u>

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission: SEE SCHEDULE O

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 exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ 8,587,748. including grants of \$ 8,483,121.) (Revenue \$)
 EDUCATIONAL AND SCHOLARSHIP PROGRAMS - THE FIDF IMPACT! PROGRAM GRANTS
 FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR
 MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLED THE
 SPONSORS TO DIRECTLY SEE THE IMPACT OF THEIR DONATIONS ON SOLDIERS
 LIVES. TO BE ELIGIBLE, SOLDIERS MUST COME FROM A COMBAT UNIT AND A
 DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT WOULD PREVENT THEM FROM
 PURSUING HIGHER EDUCATION. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO
 COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM
 OF THE SCHOLARSHIP. THE EFFORTS OF THE STUDENTS ARE AIMED AT HELPING
 THEIR COMMUNITIES AND IMPROVING THEIR ENVIRONMENT. THE FIDF YOUNG
 SOLDIER PROGRAM SUPPORTS YOUNG STUDENTS WHO STUDY IN A HIGH-SCHOOL OR
 BOARDING-SCHOOL AFFILIATED WITH ISRAEL DEFENSE FORCES (IDF) THROUGHOUT

4b (Code:) (Expenses \$ 7,881,905. including grants of \$ 6,181,939.) (Revenue \$)
 WELFARE AND RECREATIONAL PROGRAMS - THE DIGNITY PROGRAM PROVIDES
 ECONOMIC RELIEF FOR SOLDIERS WHO ARE IN FINANCIAL DISTRESS, THROUGH THE
 PROVISION OF CASH SUBSIDIES, BASIC FURNITURE AND HOME APPLIANCES,
 HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER ASSISTANCE TO THEIR
 FAMILIES. DURING 2008, FIDF PROVIDED SUCH ASSISTANCE TO OVER 3,000
 SOLDIERS TO THE EXTENT OF APPROXIMATELY \$1.7 MILLION. THE LONE SOLDIERS
 PROGRAM ENABLES FIDF TO ACT AS A SECOND FAMILY FOR THE MORE THAN 5,000
 SOLDIERS WHO HAVE NO IMMEDIATE FAMILY IN ISRAEL DURING THEIR MILITARY
 SERVICE. FIDF ALSO SPONSORS FLIGHTS FOR LONE COMBAT SOLDIERS, ENABLING
 THEM TO VISIT LOVED-ONES IN THEIR HOME COUNTRY DURING THEIR PERIOD OF
 SERVICE. DURING 2008 FIDF SPONSORED FLIGHTS FOR APPROXIMATELY 340
 SOLDIERS AT A COST OF APPROXIMATELY \$330,000. PROGRAMS FOR FAMILIES OF

4c (Code:) (Expenses \$ 14822306. including grants of \$ 14648244.) (Revenue \$)
 CONSTRUCTION PROJECTS - FIDF SPONSORS THE CONSTRUCTION, REFURBISHMENT
 AND MAINTENANCE OF RECREATION AND SPORTS CENTERS, CULTURAL AND
 EDUCATIONAL FACILITIES, SYNAGOGUES, MEMORIAL ROOMS, AUDITORIUMS,
 MEDICAL FACILITIES AND SOLDIERS HOMES FOR SOLDIERS THROUGHOUT ISRAEL.
 THESE FACILITIES RANGE FROM INDIVIDUAL STRUCTURES TO LARGE WELLBEING
 COMPLEXES. FIDF ALSO SPONSORS THE CONSTRUCTION AND RENOVATION OF
 SMALLER PROJECTS AND SEMI-PERMANENT FACILITIES, SUCH AS SOCIAL CLUBS,
 AND SYNAGOGUES THAT SOLDIERS CAN USE EVERYWHERE. CONSTRUCTION ACTIVITY
 WAS AS FOLLOWS: EIGHT CONSTRUCTION PROJECTS WERE COMPLETED DURING 2008,
 WITH A TOTAL BUDGET OF APPROXIMATELY \$2.6 MILLION. SEVENTEEN ADDITIONAL
 PROJECTS WERE UNDER CONSTRUCTION AS OF THE END OF 2008, WITH A TOTAL
 BUDGET OF APPROXIMATELY \$17.7 MILLION, AND THIRTEEN PROJECTS WERE IN

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses ► \$ 31,291,959. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? <i>If "Yes," complete Schedule J</i>	X	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) 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>		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
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>		X
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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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>		X
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>		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	71	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	85	
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
b	If "Yes," enter the name of the foreign country: ISRAEL See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Did the organization solicit any contributions that were not tax deductible?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	X	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		X
7h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		X
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		X
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		X
10	Section 501(c)(7) organizations. Enter: N/A		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter: N/A		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A		

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	66	
b Enter the number of voting members that are independent	66	
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?		X
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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?	X	
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or 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		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision.		
a The organization's CEO, Executive Director, or top management official?	X	
b Other officers or key employees of the organization?	X	
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NY, IL, CA, MA, FL, MI, OH

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
JONATHAN BERNSTEIN - 212-244-3118
350 5TH AVE- 20TH FL. SUITE 2011, NEW YORK, NY 10118

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

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

• List all of the organization's **former** officers, key employees, and 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.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ARTHUR STARK CHAIRMAN & DIRECTOR	10.00	X		X				0.	0.	0.
NILY FALIC PRESIDENT & DIRECTOR	10.00	X		X				0.	0.	0.
MAURICE SANDERMAN VICE PRESIDENT & DIRECTOR	10.00	X		X				0.	0.	0.
ADAM TANTLEFF VICE PRESIDENT & DIRECTOR	10.00	X		X				0.	0.	0.
NETTA KORIN TREASURER & DIRECTOR	10.00	X		X				0.	0.	0.
JOSEPH SIEBER SECRETARY & DIRECTOR	10.00	X		X				0.	0.	0.
RICHARD KWAL DIRECTOR	5.00	X						0.	0.	0.
JONATHAN LEFFELL DIRECTOR	5.00	X						0.	0.	0.
JEFFREY LEFKOVITZ DIRECTOR	5.00	X						0.	0.	0.
LARRY J. HOCHBERG CHAIRMAN EMERITUS & DIRECTOR	5.00	X						0.	0.	0.
MARVIN JOSEPHSON CHAIRMAN EMERITUS & DIRECTOR	5.00	X						0.	0.	0.
MICHAEL ADLER DIRECTOR	5.00	X						0.	0.	0.
DANIEL ALTMAN DIRECTOR	5.00	X						0.	0.	0.
HARVEY AXELROD DIRECTOR	5.00	X						0.	0.	0.
MOSHE AZOGUI DIRECTOR	5.00	X						0.	0.	0.
GARY BALTER DIRECTOR	5.00	X						0.	0.	0.
SAMMY BAR-OR DIRECTOR	5.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
DR. BRIAN BERMAN DIRECTOR	5.00	X						0.	0.	0.
JEFFREY BEYDA DIRECTOR	5.00	X						0.	0.	0.
SCOTT BLACK DIRECTOR	5.00	X						0.	0.	0.
ALAN BRODY DIRECTOR	5.00	X						0.	0.	0.
ELLIOT BROIDY DIRECTOR	5.00	X						0.	0.	0.
IRWIN CHAFETZ DIRECTOR	5.00	X						0.	0.	0.
RUTH & LEO DAVID DIRECTOR	5.00	X						0.	0.	0.
SIG FEIGER DIRECTOR	5.00	X						0.	0.	0.
AL & PAT FRANK DIRECTOR	5.00	X						0.	0.	0.
PAULA FRIEDLAND DIRECTOR	5.00	X						0.	0.	0.
1b Total								1,213,260.	0.	117,698.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 8

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 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? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

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

(A) Name and business address	(B) Description of services	(C) Compensation
MAHAN & NASH PUBLIC RELATIONS, 4640 ADMIRALTY WAY- SUITE 406, MARINA DEL RAY,	PROFESSIONAL FUNDRAISING	427,000.

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 1

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2008)

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	11,084,748.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	35,636,332.				
	g Noncash contributions included in lines 1a-1f \$		582,918.				
	h Total. Add lines 1a-1f			46,721,080.			
	2 a	Business Code					
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1564821.			1,564,821.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross Rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		72,927,708.					
	b Less: cost or other basis and sales expenses						
		72,957,849.					
	c Gain or (loss)						
		-30141.					
	d Net gain or (loss)				-30,141.		-30,141.
	8 a Gross income from fundraising events (not including \$ 11,084,748. of contributions reported on line 1c). See Part IV, line 18						
		a	2,464,734.				
	b Less: direct expenses		b	3,091,796.			
	c Net income or (loss) from fundraising events				-627,062.		-627,062.
	9 a Gross income from gaming activities. See Part IV, line 19						
	a	834430.					
b Less: direct expenses		b	332099.				
c Net income or (loss) from gaming activities				502,331.		502,331.	
10 a Gross sales of inventory, less returns and allowances							
	a						
b Less: cost of goods sold		b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	Business Code						
11 a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				48,131,029.	0.	0.	1,409,949.

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21	75,000.	75,000.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	29,238,304.	29,238,304.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	647,605.	147,748.	266,414.	233,443.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,292,743.	275,404.	632,284.	2,385,055.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	91,064.	10,017.	20,945.	60,102.
9 Other employee benefits	362,997.	23,660.	93,202.	246,135.
10 Payroll taxes	288,057.	16,686.	91,253.	180,118.
11 Fees for services (non-employees):				
a Management				
b Legal	32,859.		27,001.	5,858.
c Accounting	44,025.		44,025.	
d Lobbying				
e Professional fundraising services See Part IV, line 17	517,000.			517,000.
f Investment management fees				
g Other	847,055.	273,615.		573,440.
12 Advertising and promotion	43,438.		639.	42,799.
13 Office expenses	1,670,926.	125,328.	50,776.	1,494,822.
14 Information technology				
15 Royalties				
16 Occupancy	416,835.		18,084.	398,751.
17 Travel	1,419,858.	806,909.	10,633.	602,316.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,060.		21,891.	16,169.
23 Insurance	60,548.		60,548.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a CATERING AND FOOD SERVI	345,187.	196,103.	468.	148,616.
b PROMOTIONAL ITEMS	124,142.	49,149.		74,993.
c PHOTO AND VIDEO	74,664.	54,036.		20,628.
d MISCELLANEOUS	30,065.		4,194.	25,871.
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	39,660,432.	31,291,959.	1,342,357.	7,026,116.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	503,802.	1	1,500,220.
	2 Savings and temporary cash investments	5,103,225.	2	21,582,566.
	3 Pledges and grants receivable, net	28,142,041.	3	32,255,006.
	4 Accounts receivable, net	78,095.	4	71,886.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	252,720.	9	120,203.
	10a Land, buildings, and equipment - cost basis	10a 662,310.		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 507,959.		
		139,205.	10c	154,351.
	11 Investments - publicly traded securities	22,655,568.	11	8,935,933.
	12 Investments - other securities. See Part IV, line 11	23,000,000.	12	19,303,182.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	58,498.	15	14,001,206.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	79,933,154.	16	97,924,553.	
Liabilities	17 Accounts payable and accrued expenses	361,001.	17	738,462.
	18 Grants payable	11,015,041.	18	11,125,354.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	309,425.	25	15,486,972.
	26 Total liabilities. Add lines 17 through 25	11,685,467.	26	27,350,788.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	20,382,048.	27	23,023,068.
	28 Temporarily restricted net assets	45,792,707.	28	45,337,765.
	29 Permanently restricted net assets	2,072,932.	29	2,212,932.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	68,247,687.	33	70,573,765.
	34 Total liabilities and net assets/fund balances	79,933,154.	34	97,924,553.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)

nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

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

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 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)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)

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 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 the Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ 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 that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f ☐ If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g ☐ Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

h ☐ Provide the following information about the organizations the organization supports.

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

[illegible]

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	23,428,542.	31,992,339.	46,407,954.	59,379,554.	47,277,967.	208,486,356.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	23,428,542.	31,992,339.	46,407,954.	59,379,554.	47,277,967.	208,486,356.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						208,486,356.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	23,428,542.	31,992,339.	46,407,954.	59,379,554.	47,277,967.	208,486,356.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	243,785.	364,535.	1,142,729.	2,017,035.	1,564,821.	5,332,905.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	774,419.	2,037,520.	1,582,053.	1,995,217.	2,742,277.	9,131,486.
11 Total support. Add lines 7 through 10						222,950,747.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	93.51	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	98.19	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>			
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
17a 10% -facts-and-circumstances test - 2008. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
b 10% -facts-and-circumstances test - 2007. 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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

14 First five 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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Schedule A (Form 990 or 990-EZ) 2008

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ _____

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

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items.

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

3 Using the organization's 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 XIV.

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 Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to 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 XIV and complete the following table:

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance
 d Additions during the year
 e Distributions during the year
 f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to 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	2072932.				
b Contributions	140,000.				
c Investment earnings or losses	95,133.				
d Grants or scholarships					
e Other expenditures for facilities and programs	95,133.				
f Administrative expenses					
g End of year balance	2212932.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☐ _____ %
 b Permanent endowment ☒ 100.00 %
 c Term endowment ☐ _____ %

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

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		79,283.	19,668.	59,615.
d Equipment		583,027.	488,291.	94,736.
e Other				
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				154,351.

Schedule D (Form 990) 2008

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
AUCTION RATE SECURITIES	19,303,182.	END-OF-YEAR MARKET VALUE
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.)	19,303,182.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13.)		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
SECURITY DEPOSITS	64,598.
FOREIGN CURRENCY FORWARD CONTRACTS	13,936,608.
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.)	14,001,206.

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
ACCRUED PAYROLL AND RELATED EXPENSES	4,438.
ANNUITY PAYABLE	1,379,458.
FOREIGN CURRENCY FORWARD CONTRACTS PAYABLE	14,103,076.
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)	15,486,972.

In Part XIV, 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.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	48,131,029.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	39,660,432.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	8,470,597.
4	Net unrealized gains (losses) on investments	4	-724,598.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	243,433.
8	Other (Describe in Part XIV)	8	-5,663,354.
9	Total adjustments (net) Add lines 4-8	9	-6,144,519.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	2,326,078.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	44,245,458.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-724,598.
b	Donated services and use of facilities	2b	159,130.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	-3,320,103.
e	Add lines 2a through 2d	2e	-3,885,571.
3	Subtract line 2e from line 1	3	48,131,029.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	48,131,029.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	39,819,562.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	159,130.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	159,130.
3	Subtract line 2e from line 1	3	39,660,432.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	39,660,432.

Part XIV Supplemental Information

Complete this part to 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; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b

PART V, LINE 4: TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES

PROGRAM SERVICES

PART XI, LINE 8 - OTHER ADJUSTMENTS:

ACTUARIAL CHANGE IN ANNUITY OBLIGATION: -56178.

UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACTS: -166468.

UNREALIZED LOSS ON FOREIGN EXCHANGE: -425639.

UNREALIZED LOSS ON PARS: -2671818.

Part XIV Supplemental Information (continued)

LOSS ON BAD DEBT: -2343251.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ACTUARIAL CHANGE IN ANNUITY OBLIGATION: -56178.

UNREALIZED LOSS ON PARS: -2671818.

UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACT: -166468.

UNREALIZED LOSS ON FOREIGN EXCHANGE: -425639.

**Schedule F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES

13-3156445

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

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

2 For grantmakers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States.

3 Activities per Region. (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
MIDDLE EAST AND NORTH AFRICA	1	1	PROGRAM SERVICES	BROAD RANGE OF PROJECTS AND PROGRAMS FOR MEMBERS OF THE ISRAEL DEFENSE FORCES	49,777.
SOUTH AMERICA	1	1	FUNDRAISING		138,390.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION		29127991.
Totals	2	2			29,316,158.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) 2008

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☒ **X**

Use Schedule F-1 (Form 990) 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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	28,395,558	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	234,928	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	200,000	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	131,505	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	68,000	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	30,000	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000	WIRE TRANSFER	0.		
			MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	18,000	WIRE TRANSFER	0.		

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **11**

3 Enter total number of other organizations or entities **11**

Schedule F (Form 990) 2008

Part IV Supplemental Information

Complete this part to provide the information required by Part I, line 2, and any other additional information

SCHEDULE F, PART I, LINE 2: GRANTS FOR PROJECTS AND PROGRAMS ARE MADE PURSUANT TO A CONTRACT OR MEMORANDUM WHICH DELINEATES THE INTENDED USE OF THE FUNDS BY THE GRANTEE AND THE TIMETABLE OF GRANT PAYMENTS. FUNDS ARE DISBURSED ON A VERY DISCIPLINED AND CONTROLLED BASIS AND ONLY UPON RECEIPT OF A TRANSFER REQUISITION FROM THE GRANTEE ACCOMPANIED BY SUPPORTING DOCUMENTATION OF THE EXPENSES TO BE PAID. SUCH DOCUMENTATION INCLUDES INVOICES, CONSTRUCTION PROGRESS REPORTS, PHOTOS AND/OR VIDEOS AND SIMILAR EVIDENCE, DEPENDING ON THE MATTER AT HAND. FIDF STAFF REVIEWS THE DOCUMENTATION PROVIDED AND, WHEN SATISFIED WITH ITS COMPLETENESS, AUTHORIZES RELEASE OF THE FUNDS. FUNDS SO RELEASED MUST BE USED BY THE GRANTEE ONLY FOR THE SPECIFIED PURPOSE AND NOT FOR ANY OTHER PURPOSE. FIDF MAINTAINS DETAILED RECORDS OF WHAT IT HAS PAID FOR AND THE BALANCE OF ITS COMMITMENT REMAINING TO BE PAID AT ANY POINT IN TIME. GRANTEES ARE REQUIRED TO PROVIDE REPORTS OF THE USE OF THE FUNDS. IN ADDITION, FIDF PERSONELL AND ITS ISRAEL BASED REPRESENTATIVES PERIODICALLY VISIT PROJECTS AND PROGRAMS IN PROGRESS FOR A FIRST HAND ASSESSMENT THAT THE FUNDS ARE BEING USED AS INTENDED.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a

OMB No 1545-0047

2008

Open To Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations e ☒ Solicitation of non-government grants
b ☒ Email solicitations f ☐ Solicitation of government grants
c ☒ Phone solicitations g ☒ Special fundraising events
d ☒ In-person solicitations

2 a 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 ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name 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			
MAHAN & NASH PUBLIC RELATIONS	PROFESSIONAL FUNDRAISING		X	9040460.	427,000.	8613460.
DONI MOLAD	PROFESSIONAL FUNDRAISING		X	18,000.	90,000.	-72,000.
Total				9058460.	517,000.	8541460.

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

CA, FL, GA, IL, MD, MA, MI, NY

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 NEW YORK DINNER (event type)	(b) Event #2 SOUTHERN FLORIDA DINN (event type)	(c) Other Events 22 (total number)	(d) Total Events (Add col (a) through col. (c))
Revenue				
1 Gross receipts	5,087,781.	1,275,019.	7,186,682.	13,549,482.
2 Less Charitable contributions	4,697,781.	1,140,019.	5,246,948.	11,084,748.
3 Gross revenue (line 1 minus line 2)	390,000.	135,000.	1,939,734.	2,464,734.
Direct Expenses				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs	19,500.	6,750.	30,049.	56,299.
7 Other direct expenses	431,080.	186,114.	2,418,303.	3,035,497.
8 Direct expense summary. Add lines 4 through 7 in column (d)				(3,091,796.)
9 Net income summary. Combine lines 3 and 8 in column (d)				-627,062.

Part III Gaming. Complete if the organization answered "Yes" to 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			834,430.	834,430.
Direct Expenses				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs			25,150.	25,150.
5 Other direct expenses			306,949.	306,949.
6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes 5.00 % <input checked="" type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				(332,099.)
8 Net gaming income summary. Combine lines 1 and 7 in column (d)				502,331.

9 Enter the state(s) in which the organization operates gaming activities: CA, FL, MI, NY

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," Explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," Explain:

11 Does the organization operate gaming activities with nonmembers?

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
9a	X	
10a		X
11		X
12		X

13 Indicate the percentage of gaming activity operated in**a** The organization's facility**b** An outside facility

13a	%
13b	100.00 %

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:Name ► JONATHAN BERNSTEINAddress ► 350 5TH AVENUE- SUITE 2011 - NEW YORK, NY 10118**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?**15a**

X

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:

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?**17a**

X

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 ► \$ _____

Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S.

► Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. ► Attach to Form 990.

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number
13-3156445

☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

recipent that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

2	Enter total number of section 501(c)(3) and government organizations	2.	▲
3	Enter total number of other organizations	0.	▲

Schedule I (Form 990) 2008

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: GRANTS FOR PROJECTS AND PROGRAMS ARE MADE

PURSUANT TO A CONTRACT OR MEMORANDUM WHICH DELINEATES THE INTENDED USE OF

THE FUNDS BY THE GRANTEE AND THE TIMETABLE OF GRANT PAYMENTS. FUNDS ARE

DISBURSED ON A VERY DISCIPLINED AND CONTROLLED BASIS AND ONLY UPON RECEIPT

OF A TRANSFER REQUISITION FROM THE GRANTEE ACCOMPANIED BY SUPPORTING

DOCUMENTATION OF THE EXPENSES TO BE PAID. SUCH DOCUMENTATION INCLUDES

INVOICES, PHOTOS AND/OR VIDEOS, REPORTS OF PROGRAM SERVICES RENDERED AND

SIMILAR EVIDENCE, DEPENDING ON THE MATTER AT HAND. FIDF STAFF REVIEWS THE

DOCUMENTATION PROVIDED AND, WHEN SATISFIED WITH ITS COMPLETENESS, AUTHORIZES

Part IV Supplemental Information

RELEASE OF THE FUNDS. FUNDS SO RELEASED MUST BE USED BY THE GRANTEE ONLY FOR THE SPECIFIED PURPOSE AND NOT FOR ANY OTHER PURPOSE. FIDF MAINTIANS DETAILED RECORDS OF WHAT IT HAS PAID FOR AND THE BALANCE OF ITS COMMITMENT REMAINING TO BE PAID AT ANY POINT IN TIME. SITE VISITS ARE UNDERTAKEN WHEN DEEMED NECESSARY IN THE CIRCUMSTANCES.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Attach to Form 990. To be completed by organizations that
answered "Yes" to Form 990, Part IV, line 23.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I Questions Regarding Compensation

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

- | | |
|---|---|
| <input checked="" type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" 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 line 1a is 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

1b X

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

2 X

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's
CEO/Executive Director. Check all that apply.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" 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 in Form 990, Part VII, Section A, line 1a:

- 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?

4a X

4b X

4c X

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) and 501(c)(4) organizations must complete lines 5-8.

5 For persons listed in 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," to line 5a or 5b, describe in Part III.

5a X

5b X

6 For persons listed in 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" to line 6a or 6b, describe in Part III.

6a X

6b X

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

7 X

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

8 X

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2008

Part II	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.
----------------	---

For each individual whose compensation must be reported in 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) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

[illegible]

Part III Supplemental Information

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

PART I, LINE 1A: FIRST CLASS TRAVEL IS AUTHORIZED ONLY FOR THE NATIONAL DIRECTOR ON OVERSEAS FLIGHTS OR TRANSCONTINENTAL FLIGHTS DURING WHICH HE MUST ACCOMPLISH SIGNIFICANT WORK ACTIVITY, AND WHEN BUSINESS CLASS IS NOT AVAILABLE. THIS BENEFIT WAS UTILIZED BY THE NATIONAL DIRECTOR IN OFFICE FOR MOST OF THE YEAR AND BY THE INCOMING NATIONAL DIRECTOR IN OFFICE FOR THE BALANCE OF THE YEAR. THIS WAS TREATED AS A NON-TAXABLE BENEFIT.

TRAVEL FOR COMPANIONS IS AUTHORIZED ONLY FOR THE NATIONAL DIRECTOR, PRIMARILY REGARDING RELOCATION OF FAMILY MEMBERS FROM ISRAEL AND ANNUAL RETURN VISITS. ON OCCASION, THE NATIONAL DIRECTOR IS ACCOMPANIED BY HIS SPOUSE TO ATTEND IMPORTANT FUNDRAISING EVENTS. THIS BENEFIT WAS UTILIZED BY THE NATIONAL DIRECTOR IN OFFICE FOR MOST OF THE YEAR AND BY THE INCOMING NATIONAL DIRECTOR IN OFFICE FOR THE BALANCE OF THE YEAR. THIS WAS TREATED AS A NON-TAXABLE BENEFIT.

HOUSING ALLOWANCE IS PROVIDED FOR THE NATIONAL DIRECTOR. THIS BENEFIT WAS UTILIZED BY THE NATIONAL DIRECTOR IN OFFICE FOR MOST OF THE YEAR AND BY THE INCOMING NATIONAL DIRECTOR IN OFFICE FOR THE BALANCE OF THE YEAR. THIS WAS

Part III Supplemental Information

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

TREATED AS A TAXABLE BENEFIT.

TAX INDEMNIFICATION AND GROSS UP PAYMENTS IS PROVIDED FOR THE INCOMING

NATIONAL DIRECTOR. THIS WAS TREATED AS A TAXABLE BENEFIT.

HEALTH OR SOCIAL CLUB DUES ARE PROVIDED ONLY FOR THE NATIONAL DIRECTOR.

THIS BENEFIT WAS UTILIZED BY THE NATIONAL DIRECTOR IN OFFICE FOR MOST OF

THE YEAR AND BY THE INCOMING NATIONAL DIRECTOR IN OFFICE FOR THE BALANCE OF

THE YEAR. THIS WAS TREATED AS A NON-TAXABLE BENEFIT.

SCHEDULE J-2

(Form 990)

 Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No. 1545-0047

2008

 Open to Public
Inspection

Name of the Organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part 1 Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ERIKA GLAZER DIRECTOR	5.00	X						0.	0.	0.
HARRY GROSS DIRECTOR	5.00	X						0.	0.	0.
PAUL GUERIN DIRECTOR	5.00	X						0.	0.	0.
ELLA GUREVITCH DIRECTOR	5.00	X						0.	0.	0.
SION HARARI DIRECTOR	5.00	X						0.	0.	0.
ROBERT HUDSON DIRECTOR	5.00	X						0.	0.	0.
RABBI ISAAC JERET DIRECTOR	5.00	X						0.	0.	0.
JULIAN JOSEPHSON DIRECTOR	5.00	X						0.	0.	0.
DR. MICHAEL KALISMAN DIRECTOR	5.00	X						0.	0.	0.
JERRY KAPLAN DIRECTOR	5.00	X						0.	0.	0.
DR. SHMUEL KATZ DIRECTOR	5.00	X						0.	0.	0.
SHARI & ALON KAUFMAN DIRECTOR	5.00	X						0.	0.	0.
ROSALIND KRASNEY DIRECTOR	5.00	X						0.	0.	0.
ISRAEL LEVY DIRECTOR	5.00	X						0.	0.	0.
NATHAN LEWINGER DIRECTOR	5.00	X						0.	0.	0.
JEANNE RANDALL MALKIN DIRECTOR	5.00	X						0.	0.	0.
DAVID MARDKHA DIRECTOR	5.00	X						0.	0.	0.
JEFFREY MARKOWITZ DIRECTOR	5.00	X						0.	0.	0.
GERALD MIZEL DIRECTOR	5.00	X						0.	0.	0.
MICHAEL NACHMAN DIRECTOR	5.00	X						0.	0.	0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2008

SCHEDULE J-2

(Form 990)

 Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

OMB No 1545-0047

2008

 Open to Public
Inspection

Name of the Organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer Identification number

13-3156445

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SORAYA AND YOUNES NAZARI DIRECTOR	5.00	X						0.	0.	0.
ALAN PINES DIRECTOR	5.00	X						0.	0.	0.
BARRY ROTHENTHAL DIRECTOR	5.00	X						0.	0.	0.
STEPHEN WAYNE RUBIN DIRECTOR	5.00	X						0.	0.	0.
ARAM ROBINSON DIRECTOR	5.00	X						0.	0.	0.
HAIM SABAN DIRECTOR	5.00	X						0.	0.	0.
LENNY SANDS DIRECTOR	5.00	X						0.	0.	0.
SHARAM SASSON DIRECTOR	5.00	X						0.	0.	0.
MARK SCHNEIDER DIRECTOR	5.00	X						0.	0.	0.
ED SCHWARTZ DIRECTOR	5.00	X						0.	0.	0.
BENNY SHABTAI DIRECTOR	5.00	X						0.	0.	0.
FELA AND DAVID SHAPELL DIRECTOR	5.00	X						0.	0.	0.
GARY SHIFFMAN DIRECTOR	5.00	X						0.	0.	0.
DR. ROBERT SHILLMAN DIRECTOR	5.00	X						0.	0.	0.
NORMAN SMITH DIRECTOR	5.00	X						0.	0.	0.
LEON TENENBAUM DIRECTOR	5.00	X						0.	0.	0.
SHAHAM YAGHOUBZADEH DIRECTOR	5.00	X						0.	0.	0.
ROBERT ZARNEGIN DIRECTOR	5.00	X						0.	0.	0.
ARIE ZWEIG DIRECTOR	5.00	X						0.	0.	0.
YEHIEL GOZAL NATIONAL DIRECTOR	40.00			X				297,250.	0.	22,157.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2008

Continuation Sheet for Form 990

OMB No 1545-0047

2008

**Open to Public
Inspection**

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.

Name of the Organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer Identification number

13-3156445

Part I	Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
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[illegible]

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

► Attach to Form 990.

OMB No 1545-0047

2008
Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I **Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	31	505,016.	SELLING PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous	X	5	2,850.	SELLING PRICE
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (GYM EQUIPMENT)	X	1	75,052.	COST
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

b If "Yes," describe the arrangement in Part II

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

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

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,
describe in Part II

	Yes	No
30a		X
31	X	
32a	X	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33.
Also complete this part for any additional information.

SCHEDULE M, LINE 32B: SECURITIES ARE SOLD THROUGH LICENSED STOCK
BROKERAGE FIRMS.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUPPORTS SOCIAL, EDUCATIONAL, CULTURAL & RECREATIONAL PROGRAMS &
FACILITIES FOR THE SOLDIERS OF THE IDF & THEIR FAMILIES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FIDF INITIATES AND HELPS SUPPORT A WIDE RANGE OF SOCIAL, EDUCATIONAL,
CULTURAL AND RECREATIONAL PROGRAMS AND FACILITIES FOR THE YOUNG MEN AND
WOMEN SOLDIERS OF ISRAEL. FIDF ALSO PROVIDES SUPPORT FOR THE FAMILIES
OF FALLEN SOLDIERS. FIDF'S NATIONAL OFFICE AND NEW YORK REGIONAL
OFFICES ARE LOCATED IN NEW YORK CITY. ADDITIONAL REGIONAL OFFICES ARE
LOCATED IN CHICAGO, LOS ANGELES, SAN DIEGO, SAN FRANCISCO, MIAMI, BOCA
RATON, DETROIT, BOSTON, ATLANTA AND BALTIMORE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS

THEIR STUDIES. IT HELPS THOSE STUDENTS COMING FROM AN UNDERPRIVILEGED
SOCIOECONOMIC BACKGROUND BY SPONSORING TUITION SCHOLARSHIPS. IN
ADDITION TO ENSURING AN EXCELLENT EDUCATION, THE PROGRAM IS ALSO AIMED
AT PROMOTING LEADERSHIP AND SOCIAL RESPONSIBILITY. DURING 2008, FIDF
WAS ABLE TO FUND CLOSE TO 2,000 SCHOLARSHIPS FOR THE 2008-2009 ACADEMIC
YEAR OF COLLEGE OR UNIVERSITY STUDY REPRESENTING NEARLY \$8 MILLION OF
SCHOLARSHIP ASSISTANCE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS

FALLEN SOLDIERS - THE LEGACY PROGRAM ENABLES FAMILIES OF FALLEN
SOLDIERS TO ENJOY RECREATIONAL VACATIONS IN ISRAEL WITH ACTIVITIES SUCH
AS WORKSHOPS, SHOWS, EXCURSIONS, ENTERTAINMENT BY POPULAR ISRAELI

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

ARTISTS, SPORTS ACTIVITIES, AND MORE. THE PROGRAM ALSO SPONSORS TRIPS TO THE UNITED STATES FOR CHILDREN OF FALLEN SOLDIERS WHO SHARE THE EXPERIENCE OF SUMMER CAMP IN THE U.S. WITH AMERICAN CHILDREN OF SIMILAR AGE. DURING 2008, FIDF AIDED APPROXIMATELY 600 SUCH FAMILIES, INCLUDING TRIPS TO THE UNITED STATES FOR APPROXIMATELY 140 CHILDREN OF VARIOUS AGES. THE COST OF SUCH ACTIVITIES WAS APPROXIMATELY \$1 MILLION.

RECREATIONAL PROGRAMS - THE SPIRIT PROGRAM PROVIDES A WEEK OF REST AND RELAXATION FOR ACTIVE-DUTY COMBAT UNITS. SOLDIERS ENJOY A WEEK OF R&R AT FIDF SUPPORTED RECREATION CENTERS WHICH ARE FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOLS, FITNESS ROOMS, AND OTHER AMENITIES. DURING 2008, FIDF SPONSORED 35 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF OVER 15,000 SOLDIERS, AT A COST OF APPROXIMATELY \$1.6 MILLION.

WELLBEING PROGRAMS - SPECIAL GRANTS ARE GIVEN TO SELECTED COMBAT UNITS FOR SUCH ITEMS AS SPORTS EQUIPMENT, ENTERTAINMENT APPLIANCES, AND MORE. IN ADDITION, FIDF SPONSORS EVENTS HONORING OUTSTANDING SOLDIERS, SMALL GIFTS TO DEVELOP TEAM SPIRIT, ENTERTAINMENT ACTIVITIES, AND UNIT CELEBRATIONS OF HOLIDAYS. DURING 2008, FIDF SPONSORED APPROXIMATELY \$1.3 MILLION OF SUCH ASSISTANCE. THE ADOPT A BATTALION PROGRAM PROVIDES YEAR- LONG RECREATIONAL ACTIVITIES AND EXTRA CARE FOR DESIGNATED BATTALIONS. DURING 2008, FIDF ADOPTED 34 BATTALIONS AT A COST OF APPROXIMATELY \$650,000.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$2.2 MILLION. IN ADDITION, 248 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

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12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

APPROXIMATELY \$2.2 MILLION.

FORM 990, PART VI, SECTION A, LINE 1: THE FIDF'S BOARD OF DIRECTORS HAS DELEGATED BROAD AUTHORITY TO ACT ON ITS BEHALF TO AN EXECUTIVE COMMITTEE ALL OF WHOM ARE MEMBERS OF FIDF'S BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE CAN ACT ON ALL MATTERS EXCEPT APPOINTING DIRECTORS, AMENDING BY-LAWS, OR FIXING COMPENSATION OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 10: THE FORM 990 IS REVIEWED BY A SUBCOMMITTEE OF OFFICERS AND DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 12C: CONFLICT OF INTEREST FORMS ARE REQUIRED TO BE SIGNED BY OFFICERS, DIRECTORS, AND KEY EMPLOYEES. ANY REPORTED CONFLICTS ARE REVIEWED AND DECIDED UPON BY THE EXECUTIVE COMMITTEE OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 15: THE COMPENSATION COMMITTEE OF THE BOARD DETERMINES COMPENSATION FOR ALL OFFICERS, KEY EMPLOYEES AND ALL EMPLOYEES WHOSE PROPOSED SALARY WOULD BE \$50,000 PER ANNUM OR GREATER. THE COMMITTEE LAST MET IN JANUARY 2009.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST.

FORM 990, PART XI, LINE 2C

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2008

832211
12-18-08

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

2008 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	MACHINERY & EQUIPMENT											
1	COMPUTER EQUIPMENT	VARIESL		5.00	16	354,293.			354,293.	256,735.		27,519.
2	OFFICE EQUIPMENT	VARIESL		5.00	16	106,467.			106,467.	78,481.		7,379.
3	FURNITURE AND FIXTURES	VARIESL		5.00	16	105,226.			105,226.	101,936.		327.
4	OTHER EQUIPMENT	VARIESL		5.00	16	17,041.			17,041.	15,164.		750.
	* 990 PAGE 10 TOTAL											
	MACHINERY & EQUIPMENT					583,027.		0.	583,027.	452,316.	0.	35,975.
	OTHER											
5	LEASEHOLD IMPROVEMENTS	VARIESL		5.00	16	79,283.			79,283.	17,583.		2,085.
	* 990 PAGE 10 TOTAL											
	OTHER					79,283.		0.	79,283.	17,583.	0.	2,085.
	* GRAND TOTAL 990 PAGE 10 DEPR					662,310.		0.	662,310.	469,899.	0.	38,060.

828102
04-25-08

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

45.1

Application for Extension of Time To File an
Exempt Organization Return

OMB No. 1545-1709

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print	Name of Exempt Organization	Employer identification number
	FRIENDS OF THE ISRAEL DEFENSE FORCES	13-3156445
	Number, street, and room or suite no. If a P.O. box, see instructions 350 FIFTH AVENUE, NO. 2011	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10118	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

JONATHAN BERNSTEIN

- The books are in the care of ▶ 350 5TH AVE- 20TH FL. SUITE 2011 - NEW YORK, NY 10118
- Telephone No. ▶ 212-244-3118 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2009, to file the exempt organization return for the organization named above. The extension is for the organization's return for.
- ▶ ☒ calendar year 2008 or
- ▶ ☐ tax year beginning _____, and ending _____

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 4-2009)