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Form 990  Department of the Treasury Internal Revenue Service	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)	OMB No 1545-0047 <div> <div>2009</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2009 calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009					
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input 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		E Telephone number (212) 244-3118	
		Number and street (or P O box if mail is not delivered to street address) Room/suite 350 Fifth Avenue No 2011		G Gross receipts \$ 80,919,346	
		City or town, state or country, and ZIP + 4 New York, NY 10118			
	F Name and address of principal officer Yitzhak Gershon 350 Fifth Avenue No 2011 New York, NY 10118		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
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(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)			
J Website: ▶ www.fidf.org		H(c) Group exemption number ▶			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1981		M State of legal domicile NY

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities supports social, educational, cultural & recreational programs & facilities for the soldiers of the IDF & their families 		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a) 3 _____ 7		
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 _____ 7		
	5 Total number of employees (Part V, line 2a) 5 _____ 9		
	6 Total number of volunteers (estimate if necessary) 6 _____ 1		
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12 7a _____		
	b Net unrelated business taxable income from Form 990-T, line 34 7b _____		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	46,721,080	45,989,766
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,534,680	1,051,672
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-124,731	-28,889
		48,131,029	47,012,549
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	29,313,304	33,611,646
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	4,682,466	5,056,261
	16a Professional fundraising fees (Part IX, column (A), line 11e)	517,000	575,000
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 6,992,524		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	5,147,662	5,314,100
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	39,660,432	44,557,007
	19 Revenue less expenses Subtract line 18 from line 12	8,470,597	2,455,542
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	97,924,553	107,751,660
	21 Total liabilities (Part X, line 26)	27,350,788	36,243,670
	22 Net assets or fund balances Subtract line 21 from line 20	70,573,765	71,507,990

Part II Signature Block	
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 all information of which preparer has any knowledge
	<div> <div>*****</div> <div>Signature of officer</div> </div> <div> <div>2010-11-11</div> <div>Date</div> </div>
	<div>Yitzhak Gershon National Director</div> <div>Type or print name and title</div>
Paid Preparer's Use Only	<div> <div>Preparer's signature</div> <div>FREDERICK H ROTHMAN</div> </div> <div>Date</div> <div> <div>Check if self-employed</div> <div><input type="checkbox"/></div> </div> <div>Preparer's identifying number (see instructions)</div>
	<div> <div>Firm's name (or yours if self-employed), address, and ZIP + 4</div> <div> <div>LOEB & TROPER LLP</div> <div>655 THIRD AVENUE 12TH FLOOR</div> <div>NEW YORK, NY 10017</div> </div> </div> <div> <div>EIN</div> <div></div> </div>
	<div>Phone no (212) 867-4000</div>

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization’s 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

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

4a

(Code) (Expenses \$ 11,883,155 including grants of \$ 11,383,484) (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 enables 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 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 2009, FIDF was able to fund close to 2,500 scholarships for the 2009-2010 academic year of college or university study representing nearly \$10 million of scholarship assistance Educational programs utilizing seminars, workshops, discussion groups, and field trips strengthen the Jewish and National identity of IDF commanders and soldiers, assist new immigrant soldiers in their assimilation process, provide enrichment opportunities to soldiers with special needs, and develop the educational resources of IDF commanders In 2009, FIDF sponsored approximately \$1 1 million of such educational programs

4b

(Code) (Expenses \$ 10,060,089 including grants of \$ 8,241,693) (Revenue \$)

Wellbeing 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 2009, FIDF provided such assistance to over 5,600 soldiers and sponsored Chanukah Friendship vouchers for approximately 9,000 soldiers at a combined cost of over \$2 8 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 2009, FIDF sponsored flights for approximately 85 soldiers at a cost of \$100,000 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 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 2009, FIDF aided approximately 250 such families, including trips to the United States for approximately 130 children of various ages The cost of such activities was approximately \$700,000 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 2009, FIDF sponsored 37 weeks of such programs for a total of over 19,000 soldiers, at a cost of approximately \$1 7 million 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 2009, FIDF sponsored approximately \$1 2 million of such assistance The Adopt a Battalion Program provides year-long recreational activities and extra care for designated battalions During 2009, FIDF adopted 35 battalions and sponsored related ceremonies, at a cost of approximately \$880,000

4c

(Code) (Expenses \$ 14,150,276 including grants of \$ 13,986,469) (Revenue \$)

Construction Programs - 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 during 2009 was as follows nineteen construction projects were completed, with a total budget of approximately \$15 million, thirteen additional projects were under construction, with a total budget of approximately \$15 million, and six projects were in the design and bidding stage, with a total budget of approximately \$24 million In addition, 43 smaller facilities renovation and refurbishment projects were completed, with a total budget of approximately \$820,000

4d

Other program services (Describe in Schedule O)

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

















4e

Total program service expenses

\$ 36,093,520

Part IV

Checklist of Required Schedules

		Yes	No					
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes					
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes					
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No				
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No				
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? If "Yes," complete Schedule C, Part III	5						
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6		No				
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7		No				
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8		No				
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9		No				
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	Yes					
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes					
	◆ Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.							
	◆ Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.							
	◆ Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.							
	◆ Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.							
	◆ Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.							
	◆ Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.							
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes					
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <table><tr><td>Yes</td><td>No</td></tr><tr><td>12A</td><td>No</td></tr></table>	Yes	No	12A	No			
Yes	No							
12A	No							
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 							
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No				
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Yes					
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I 	14b	Yes					
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 U S ? If "Yes," complete Schedule F, Part II 	15	Yes					
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 U S ? If "Yes," complete Schedule F, Part III 	16		No				
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I 	17	Yes					
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18	Yes					
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	Yes					
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		No				

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) 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>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
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>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
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>	34		No
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>	35		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No		
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	1a	51			
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b			0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	Yes		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	2a	95			
	b 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)					2b
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			3a	No	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	b If "Yes," enter the name of the foreign country IS See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
	4a					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a	No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No		
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?			6a	Yes	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	Yes		
7 Organizations that may receive deductible contributions under section 170(c).						
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			7a	Yes		
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	Yes		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	No		
d If "Yes," indicate the number of Forms 8282 filed during the year			7d			
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	No		
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	No		
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g			
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8			
9 Sponsoring organizations maintaining donor advised funds.						
a Did the organization make any taxable distributions under section 4966?			9a			
b Did the organization make a distribution to a donor, donor advisor, or related person?			9b			
10 Section 501(c)(7) organizations. Enter						
a Initiation fees and capital contributions included on Part VIII, line 12			10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			10b			
11 Section 501(c)(12) organizations. Enter						
a Gross income from members or shareholders			11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year			12b			

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a	70	
b	Enter the number of voting members that are independent	1b	70	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a	Yes	
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?	10b	Yes	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		No
14	Does the organization have a written document retention and destruction policy?	14		No
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, 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?	16a		No
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?	16b		

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 Form 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. Jonathan Bernstein 350 Fifth Avenue Suite 2011 New York, NY 10118 (212) 244-3118

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

• 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

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

Form **990** (2009)

1b Total	1,340,724	0	178,704
---------------------------	-----------	---	---------

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

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Mahan & Nash Public Relations 4640 Admiralty Way- Suite 406 Manna del Ray, CA 90292	professional fundraising	455,000
Dani Molad 1881 OHiggins Buenos Aires AR	professional fundraising	120,000
Refael Aviram 26 Golda Meir Yehud IS	professional fundraising	101,307

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶3

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	1a	Federated campaigns . . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c	10,800,135			
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	35,189,631			
	g	Noncash contributions included in lines 1a-1f \$ 392,979					
	h	Total. Add lines 1a-1f		45,989,766			
Program Service Revenue	2a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		638,370		
4		Income from investment of tax-exempt bond proceeds . . .					
5		Royalties					
6a		Gross Rents	(i) Real	(ii) Personal			
b		Less rental expenses					
c		Rental income or (loss)					
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss)			413,302		413,302
8a		Gross income from fundraising events (not including \$ 10,800,135 of contributions reported on line 1c) See Part IV, line 18					
b		Less direct expenses	a	2,324,095			
c		Net income or (loss) from fundraising events . . .	b	2,532,041			
9a		Gross income from gaming activities See Part IV, line 19					
b		Less direct expenses	a	432,929			
c		Net income or (loss) from gaming activities . . .	b	253,872			
10a		Gross sales of inventory, less returns and allowances					
b		Less cost of goods sold	a				
c		Net income or (loss) from sales of inventory . . .	b				
	Miscellaneous Revenue	Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions			47,012,549	0	0	1,022,783

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	50,000	50,000		
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	33,561,646	33,561,646		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	535,308	115,607	223,797	195,904
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	3,734,935	480,311	791,697	2,462,927
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	75,197	9,353	16,769	49,075
9	Other employee benefits	397,718	53,516	91,653	252,549
10	Payroll taxes	313,103	43,487	79,756	189,860
11	Fees for services (non-employees)				
a	Management				
b	Legal	15,440		15,440	
c	Accounting	45,497		45,497	
d	Lobbying				
e	Professional fundraising See Part IV, line 17	575,000			575,000
f	Investment management fees				
g	Other	736,365	151,952	69,304	515,109
12	Advertising and promotion	150,900	6,049	200	144,651
13	Office expenses	2,001,403	839,294	23,615	1,138,494
14	Information technology	20,009		43	19,966
15	Royalties				
16	Occupancy	692,738		4,326	688,412
17	Travel	1,238,896	779,098	8,489	451,309
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	101,320		39,434	61,886
23	Insurance	60,974	3,197	57,777	
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	Professional Fundraisin	191,000			191,000
b	miscellaneous	59,558	10	3,166	56,382
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	44,557,007	36,093,520	1,470,963	6,992,524
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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1,500,220	1	6,134
	2	Savings and temporary cash investments			21,582,566	2	21,949,738
	3	Pledges and grants receivable, net			32,255,006	3	35,405,863
	4	Accounts receivable, net			71,886	4	48,700
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	7,800
	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			120,203	9	138,596
	10a	Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a	1,018,633			
	b	Less accumulated depreciation	10b	609,279	154,351	10c	409,354
	11	Investments—publicly traded securities			8,935,933	11	11,077,479
	12	Investments—other securities. See Part IV, line 11			19,303,182	12	20,070,758
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			14,001,206	15	18,637,238
	16	Total assets. Add lines 1 through 15 (must equal line 34)			97,924,553	16	107,751,660
Liabilities	17	Accounts payable and accrued expenses			738,462	17	533,703
	18	Grants payable			11,125,354	18	15,552,512
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial 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 to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			15,486,972	25	20,157,455
	26	Total liabilities. Add lines 17 through 25			27,350,788	26	36,243,670
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			23,023,068	27	20,708,145
	28	Temporarily restricted net assets			45,337,765	28	48,431,913
	29	Permanently restricted net assets			2,212,932	29	2,367,932
	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			70,573,765	33	71,507,990
	34	Total liabilities and net assets/fund balances			97,924,553	34	107,751,660

Part XI **Financial Statements and Reporting**

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

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization Friends of the Israel Defense Forces	Employer identification number 13-3156445
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Part I

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches **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).**
- 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 Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 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 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 supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	31,992,339	46,407,954	59,379,554	46,721,080	45,989,766	230,490,693
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	31,992,339	46,407,954	59,379,554	46,721,080	45,989,766	230,490,693
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)						164,217
6 Public Support. Subtract line 5 from line 4						230,326,476

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	31,992,339	1,142,729	59,379,554	46,721,080	45,989,766	230,490,693
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	364,535	1,142,729	2,017,035	1,564,821	638,370	5,727,490
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets	2,037,520	1,582,053	1,995,217	3,299,164	2,757,024	11,670,978
11 Total support (Add lines 7 through 10)						247,889,161

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 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	92 920 %
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	93 510 %

16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2009. 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

b 10%-facts-and-circumstances test—2008. 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

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

Part IIISupport Schedule for Organizations Described in IRC 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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2009. 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—2008. 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		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Explanation
Schedule A, Part II, Line 10, Explanation of Other Income Miscellaneous Gross Receipts from special events Gaming

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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 for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

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

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, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ►_____

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 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

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

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

Escrow and Custodial Arrangements. Complete if the 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

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 the 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	2,212,932	2,072,932			
b Contributions	155,000	140,000			
c Investment earnings or losses	28,128	95,133			
d Grants or scholarships					
e Other expenditures for facilities and programs	28,128	95,133			
f Administrative expenses					
g End of year balance	2,367,932	2,212,932			

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ %

b

Permanent endowment ▶ 100 000 % %

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

3a(i)

☐

Yes

☐

No

(ii) related organizations

3a(ii)

☐

Yes

☐

No

b

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

3b

☐

Yes

☐

No

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) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		83,743	47,233	36,510
d Equipment		230,066	213,204	16,862
e Other		704,824	348,842	355,982
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				409,354

Schedule D (Form 990) 2009

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	47,012,549
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	44,557,007
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,455,542
4	Net unrealized gains (losses) on investments	4	111,786
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-1,633,103
9	Total adjustments (net) Add lines 4 - 8	9	-1,521,317
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	934,225

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	48,656,389
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	111,786
b	Donated services and use of facilities	2b	312,327
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	1,219,727
e	Add lines 2a through 2d	2e	1,643,840
3	Subtract line 2e from line 1	3	47,012,549
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	47,012,549

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	44,869,334
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	312,327
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	312,327
3	Subtract line 2e from line 1	3	44,557,007
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	44,557,007

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 Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	to help support Friends of the Israel Defense Forces program services
Part XI, Line 8 - Other Adjustments		actuarial change in annuity obligation -62582 unrealized gain on foreign currency forward contracts 107435 unrealized gain on foreign exchange 407298 unrealized gain on Auction Rate Securities 767576 Bad Debt Loss -2852830
Part XII, Line 2d - Other Adjustments		actuarial change in annuity obligation -62582 Unrealized gain on auction rate securities 767576 Unrealized gain on foreign currency forward contract 107435 UNrealized gain on foreign exchange 407298

SCHEDULE F
(Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2009

Open to Public Inspection

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

► Attach to Form 990. ► See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization
Friends of the Israel Defense Forces

Employer identification number
13-3156445

Part I

General Information on Activities Outside the United States. Complete if the organization answered "Yes" 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 grant makers. Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States
- 3 Activites 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 for region
Middle East and North Africa	1	1	Program services	Broad range of projects and programs for members of the Israel Defense Forces	52,939
South America	1	1	fundraising		163,898
middle East and North Africa			grants to recipients located in region		29,644,342
middle East and North Africa	1	1	fundraising		52,939
Totals ►	3	3			29,914,118

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 ☒

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	1,102,486	wire transfer			
			middle east and north africa	general support	119,000	wire transfer			
			middle east and north africa	general support	300,000	wire transfer			
			middle east and north africa	general support	27,656,201	wire transfer			

2

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

4

3

Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

[illegible]

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

Schedule F (Form 990) 2009

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

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

OMB No. 1545-0047

2009

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.
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☒ Mail solicitations

e ☒ Solicitation of non-government grants

b ☒ Internet and e-mail solicitations

f ☐ Solicitation of government grants

c ☒ Phone solicitations

g ☒ Special fundraising events

d ☒ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☒ 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		No	9,077,711	455,000	8,475,609
Doni Molad	prOFESSIONAL FUNDRAISING		No	136,831	120,000	-27,067
Total ▶				9,214,542	575,000	8,448,542

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	(b) Event #2	(c) Other Events	(d) Total Events
		New York Dinner (event type)	Southern Florida Dinner (event type)	42 (total number)	(Add col (a) through col (c))
Revenue	1	Gross receipts	3,838,005	1,243,981	8,042,244
	2	Less Charitable contributions	3,419,405	1,068,981	6,311,749
	3	Gross income (line 1 minus line 2)	418,600	175,000	1,730,495
Direct Expenses	4	Cash prizes			
	5	Non-cash prizes			
	6	Rent/facility costs	20,930	5,000	49,525
	7	Food and beverages	418,027	227,348	1,065,434
	8	Entertainment		94,759	36,312
	9	Other direct expenses	9,846		604,860
	10	Direct expense summary Add lines 4 through 9 in column (d)			
	11	Net income summary Combine lines 3, column d, and line 10.			

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		432,929	432,929
	2	Cash prizes			
Direct Expenses	3	Non-cash prizes			
	4	Rent/facility costs		18,125	18,125
	5	Other direct expenses		235,747	235,747
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
	7	Direct expense summary Add lines 2 through 5 in column (d)			
	8	Net gaming income summary Combine lines 1, column d, and line 7			

			Yes	No
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?		9a Yes	
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?		10a	No
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?		11	No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?		12	No

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility 13a		
b	An outside facility 13b 100 000 %		
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records		
Name ▶ Jonathan Bernstein			
Address ▶ 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	No
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____		
c	If "Yes," enter name and address		
Name ▶			
Address ▶			
16	Gaming manager information		
Name ▶			
Gaming manager compensation ▶ \$ _____			
Description of services provided ▶			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> 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	No
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$		

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Friends of the Israel Defense Forces

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public
Inspection

Employer identification number
13-3156445

Part I General Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No

2

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient 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 ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Israel Emergency Alliance- Stand With UsPO Box 341069 Los Angeles,CA 90034	010566033	501(c)(3)	25,000				general support
ALEXANDER MUSS INSTITUTE FOR ISRAEL EDUCATION INC ROCKVILLE CENTER new york,NY 11570	590173782	501(c)(3)	25,000				general support

2

Enter total number of section 501(c)(3) and government organizations

2

3

Enter total number of other organizations

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

Friends of the Israel Defense Forces

Employer identification number

13-3156445

Part I

Questions Regarding Compensation

		Yes	No
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		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input checked="" type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
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	Yes
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		
	<div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	Yes
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	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 only must complete lines 5-9.		
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?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
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?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
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	No
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	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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.

Identifier	Return Reference	Explanation
	Part I, Line 1a	Housing allowance is provided for the National Director. This was treated as a taxable benefit. Tax indemnification and gross up of payments is provided for the National Director. This was treated as a non-taxable benefit.
	Part I, Line 4a	Yehiel Gozal receives severance in exchange for maintaining an advisory position of Special Advisor to the Chairman. In 2009 he received \$266,744 which included a bonus of \$40,000.

OMB No 1545-0047

Open to Public Inspection

13-3156445

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Yes No

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

[illegible]

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(c) Amount of grant or type of assistance

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(e) Sharing of organization's revenues?

Yes	No
------------	-----------

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2009

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

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	32	392,979	selling price
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	
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?				Yes No
b If "Yes," describe the arrangement in Part II				
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?				Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?				Yes
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				

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.

Identifier	Return Reference	Explanation
Method for Determining Number of Contributors	Part I, Column (b)	Number of contributors consists of the number of contributions
Third Party Use	Part I, 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

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

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization Friends of the Israel Defense Forces	Employer identification number 13-3156445
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Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		the form 990 is reviewed by a subcommittee of officers and directors
Form 990, Part VI, Section B, line 12c		Each officer, director, member of the Board of directors, member of regional chapter boards of directors, and employee of FIDF shall annually sign a statement which affirms that such person has received a copy of the Conflict of Interests guideline, has read and understands the policy, has agreed to comply with the policy, and understands that FIDF is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax exempt purposes In the event of a disclosure of a conflict, the Interested Person shall leave the Board or committee meeting in which the conflict is discussed and voted upon The remaining Board or committee members shall decide if a conflict of interest exists If the Board or a committee has reasonable cause to believe that a member of the Board, committee, officer, a member of regional chapter boards of directors or employee of FIDF has failed to disclose actual or possible conflicts of interest, it shall inform the person of the basis of such belief and afford the person an opportunity to explain the alleged failure to disclose If, after hearing the response of the person and making such further investigation as may be warranted in the circumstances, the Executive Committee of the Board determined that the person has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action as is needed in the circumstances, including removal from office or the Board
Form 990, Part VI, Section B, line 15		the compensation committee of the board determines compensation for all officers and all employees whose proposed salary would be \$50,000 per annum or greater The committee last met in February 2010
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		Process has not changed from prior year
Schedule G, Part I, Line 2b, Column (v)	Explanation of Fundraising Payments	Of the 602,102 paid to Mahan & Nash, 455,000 was for consulting fees directly related to their fundraising activities, 38,000 was paid for the sub-letting of office space and 109,102 was paid for travel and other administrative expenses Of the 163,898 paid to Dani Molad, 120,000 was for consulting fees directly related to his fundraising activities and 43,898 was paid for travel and administrative expenses
Form 990, Part vi, Section B Line 13	Whistleblower Policy	In 2010 the organization adopted a written whistleblower policy
Form 990, Part vi, Section B Line 14	document retention and destruction policy	In 2010 the organization adopted a written document retention and destruction policy

Additional Data

Software ID:

Software Version:

EIN: 13-3156445

Name: Friends of the Israel Defense Forces

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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
LARRY J HOCHBERG CHAIRMAN EMERITUS & DIRE	5 00	X		X				0	0	0
MARVIN JOSEPHSON CHAIRMAN EMERITUS & DIRE	5 00	X		X				0	0	0
NILY FALIC PRESIDENT & DIRECTOR	10 00	X		X				0	0	0
JULIAN JOSEPHSON VICE PRESIDENT & DIRECTO	10 00	X		X				0	0	0
MAURICE SANDERMAN VICE PRESIDENT & DIRECTO	10 00	X		X				0	0	0
HARRY GROSS TREASURER & DIRECTOR	10 00	X		X				0	0	0
STEPHEN WAYNE RUBIN SECRETARY & DIRECTOR	10 00	X		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
GARY BATLER DIRECTOR	5 00	X						0	0	0
SAMMY BAR-OR 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
MARTIN E FRANKLIN DIRECTOR	5 00	X						0	0	0
PAULA FRIEDLAND DIRECTOR	5 00	X						0	0	0
MICHAEL FUX DIRECTOR	5 00	X						0	0	0
ERIKA GLAZER DIRECTOR	5 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
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
GARY HEIMAN DIRECTOR	5 00	X						0	0	0
DANIEL J HYMAN DIRECTOR	5 00	X						0	0	0
RABBI ISAAC JERET 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
ILAN KAUFTHAL DIRECTOR	5 00	X						0	0	0
NETTA KORIN DIRECTOR	5 00	X						0	0	0
RICHARD KWAL DIRECTOR	5 00	X						0	0	0
JEFFREY LEFKOVITZ DIRECTOR	5 00	X						0	0	0
AVI LERNER 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
JOHN LOWENSTEIN 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
SORAYA AND YOUNES NAZARI DIRECTOR	5 00	X						0	0	0
ALAN PINES DIRECTOR	5 00	X						0	0	0
SHELLEY ROTH DIRECTOR	5 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
HAIM SABAN 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
JOSEPH SIEBER DIRECTOR	5 00	X						0	0	0
RON SIMMS DIRECTOR	5 00	X						0	0	0
NORMAN SMITH DIRECTOR	5 00	X						0	0	0
ADAM TANTLEFF DIRECTOR	5 00	X						0	0	0
LEON TENENBAUM DIRECTOR	5 00	X						0	0	0
ZEV WEISS DIRECTOR	5 00	X						0	0	0
MICHAEL WERNER DIRECTOR	5 00	X						0	0	0
PHILLIP WERTHMAN DIRECTOR	5 00	X						0	0	0
DAVID WIENER DIRECTOR	5 00	X						0	0	0
SHAHRAM 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
Yitzhak Gershon National Director	40 00			X				324,312	0	31,056
Jonathan Bernstein CFO	40 00			X				155,329	0	24,609
Adina Torchman Executive Director	40 00					X		134,072	0	27,977
Dina Benari Executive Director	40 00					X		111,489	0	26,859
Rueven Meir Executive Director	40 00					X		135,574	0	15,327

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Ililach Ohad Director of Projects and	40 00					X		103,760	0	11,295
Ifat Bechor Director of Marketing	40 00					X		109,444	0	10,591
Yehiel Gozal Former National Director	40 00						X	266,744	0	30,990