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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 private foundations)

Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 01-01-2013, 2013, and ending 12-31-2013

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

1430 BROADWAY NO 1301

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10018

F Name and address of principal officer

ALAN E SCHOLNICK

1430 BROADWAY NO 1301

NEW YORK, NY 10018

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW FIDF ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1981

M State of legal domicile

NY

Part I		Summary	
Activities & Governance	1	Briefly describe the organization's mission or most significant activities SUPPORTS SOCIAL, EDUCATIONAL, CULTURAL AND RECREATIONAL PROGRAMS AND FACILITIES FOR THE SOLDIERS OF THE IDF AND THEIR FAMILIES	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	
Revenue	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	70
	6	Total number of volunteers (estimate if necessary)	70
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	7b	Net unrelated business taxable income from Form 990-T, line 34	0
	8	Contributions and grants (Part VIII, line 1h)	67,780,699
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,258,817
Expenses	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-724,574
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	68,314,942
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	38,949,206
	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)	8,268,349
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 5,949,234	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	8,230,144
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	55,447,699
	19	Revenue less expenses Subtract line 18 from line 12	12,867,243
		Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	126,649,916
	21	Total liabilities (Part X, line 26)	39,646,588
	22	Net assets or fund balances Subtract line 21 from line 20	87,003,328

Part II

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

2014-11-11

Date

ALAN E SCHOLNICK

CHIEF EXECUTIVE OFFICER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

ISRAEL TANNENBAUM

Preparer's signature

Date

Check ☐ if self-employed

PTIN P01589203

Firm's name ☐ LOEB & TROPER LLP

Firm's EIN ☐ 13-1517563

Firm's address ☐ 655 THIRD AVENUE 12TH FLOOR

NEW YORK, NY 10017

Phone no (212) 867-4000

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2013)

Part III

Statement of Program Service Accomplishments

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

☐ ☒

1

Briefly describe the organization's mission

SEE SCHEDULE OF IDF 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. IDF ALSO PROVIDES SUPPORT FOR THE FAMILIES OF FALLEN SOLDIERS. IDF'S NATIONAL AND NEW YORK REGIONAL OFFICES ARE LOCATED IN NEW YORK CITY. ADDITIONAL REGIONAL OFFICES ARE LOCATED IN OR NEAR CHICAGO, LOS ANGELES, SAN DIEGO, SAN FRANCISCO, MIAMI/BOCA RATON, DETROIT, CLEVELAND, BOSTON, ATLANTA, BALTIMORE/WASHINGTON, PHILADELPHIA, HOUSTON, AND TEL AVIV, ISRAEL.

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code) (Expenses \$ 20,243,217 including grants of \$ 18,910,313) (Revenue \$)

SEE SCHEDULE O

4b

(Code) (Expenses \$ 18,009,771 including grants of \$ 15,431,342) (Revenue \$)

SEE SCHEDULE O

4c

(Code) (Expenses \$ 9,058,474 including grants of \$ 7,432,252) (Revenue \$)

SEE SCHEDULE O

4d

Other program services (Describe in Schedule O)

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

4e

Total program service expenses 47,311,462

Part IV Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government 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 or 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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 lines 24b through 24d and complete Schedule K. If "No," go to line 25a</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	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <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 (or a family member thereof) was an officer, director, trustee, or direct or indirect 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	Yes	
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, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
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 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

☐

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	130	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
1c			
2a		126	
2b		Yes	
3a			No
3b			
4a		Yes	
b			
5a			No
5b			No
5c			
6a			No
6b			
7			
7a		Yes	
7b		Yes	
7c			No
7d			
7e			No
7f			No
7g			
7h			
8			
9			
9a			
9b			
10			
10a			
10b			
11			
11a			
11b			
12a			
12b			
13			
13a			
13b			
13c			
14a			No
14b			

Part VI

Governance, Management, and Disclosure

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	NY , IL , CA , MA , FL , MI , OH , GA , MD , PA , WA , TX , AZ , NJ
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 made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization	RON ALONI 1430 BROADWAY SUITE 1301 NEW YORK, NY 10018 (212) 244-3118

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

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

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	2,117,495	0	250,152

2 Total number of individuals (including but not limited to those listed in Item 1) who received more than \$100,000 of reportable compensation from the organization. 10

		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	No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MOSAIC TOURS & TRAVEL 6345 COLLINS AVE MIAMI BEACH FL 33141	TRAVEL SERVICES	1,670,978
DIESENHAUS TOURS & TRAVEL SERVICES 46 SOKOLOV STRAMAT-HASHARONIS	TRAVEL SERVICES	347,938
ATLAS DIRECT MAIL 41-12 38TH ST LONG ISLAND CITY NY 11101	MAILINGS & PRINTING	246,210
OSNAT BELHASSEN DN MISGAV 20189MITZPA AVIVIS	PRODUCTION SERVICE	165,579
AVOCA DESIGNS LLC PO BOX 297 MARLBOROUGH CT 06447	DESIGN, PRINTING & MAILING	155,864

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶15

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a1,365,386			
	b	Membership dues	1b			
	c	Fundraising events	1c39,169,271			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f31,842,909			
	g	Noncash contributions included in lines 1a-1f \$	2,184,292			
	h	Total. Add lines 1a-1f		72,377,566		
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)	1,008,050		
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	27,570,459			
c		Gain or (loss)	26,725,541			
d		Net gain or (loss)	844,918			844,918
8a		Gross income from fundraising events (not including \$ 39,169,271 of contributions reported on line 1c) See Part IV, line 18	a3,911,954			
b		Less direct expenses	b5,048,645			
c		Net income or (loss) from fundraising events		-1,136,691		-1,136,691
9a		Gross income from gaming activities See Part IV, line 19	a469,662			
b		Less direct expenses	b213,891			
c		Net income or (loss) from gaming activities		255,771		255,771
10a		Gross sales of inventory, less returns and allowances	a			
b		Less cost of goods sold	b			
c		Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d	All other revenue					
e	Total. Add lines 11a-11d					
12	Total revenue. See Instructions		73,349,614	0	0	972,048

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	5,022,500	5,022,500		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22.				
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	36,751,407	36,751,407		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	2,367,647	497,566	1,114,659	755,422
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.	5,572,819	1,162,385	2,601,580	1,808,854
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	50,049	10,494	23,436	16,119
9	Other employee benefits.	697,831	169,671	311,042	217,118
10	Payroll taxes.	578,605	137,026	269,088	172,491
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	62,195		62,195	
c	Accounting.	78,397		78,397	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,416,267	549,977	701,191	1,165,099
12	Advertising and promotion.	106,878	21,851	16,012	69,015
13	Office expenses.	2,294,817	170,258	935,122	1,189,437
14	Information technology.				
15	Royalties.				
16	Occupancy.	710,412	61,388	386,850	262,174
17	Travel.	1,304,133	743,822	289,148	271,163
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.	158,829		158,829	
23	Insurance.	143,086		120,744	22,342
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	CONTRACTED FEES	2,013,117	2,013,117		
b	BAD DEBT LOSS	135,645		135,645	
c					
d					
e	All other expenses	43,360		43,360	
25	Total functional expenses. Add lines 1 through 24e.	60,507,994	47,311,462	7,247,298	5,949,234
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			1	
	2	Savings and temporary cash investments		11,394,231	2	19,342,403
	3	Pledges and grants receivable, net		55,566,846	3	61,294,857
	4	Accounts receivable, net		24,391	4	12,927
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). 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		334,321	9	234,871
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	1,677,086		
	b	Less: accumulated depreciation	10b	1,134,644	412,059	10c 542,442
	11	Investments—publicly traded securities		37,615,945	11	32,974,666
	12	Investments—other securities. See Part IV, line 11		9,945,713	12	11,054,067
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		11,356,410	15	10,056,685
	16	Total assets. Add lines 1 through 15 (must equal line 34)		126,649,916	16	135,512,918
Liabilities	17	Accounts payable and accrued expenses		1,373,262	17	1,218,832
	18	Grants payable		22,120,795	18	22,809,270
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		16,152,531	25	15,320,791
	26	Total liabilities. Add lines 17 through 25		39,646,588	26	39,348,893
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		18,638,573	27	24,017,645
	28	Temporarily restricted net assets		65,978,653	28	70,178,448
	29	Permanently restricted net assets		2,386,102	29	1,967,932
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ 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		87,003,328	33	96,164,025
	34	Total liabilities and net assets/fund balances		126,649,916	34	135,512,918

Part XI

Reconciliation of Net Assets

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

☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	73,349,614
2	Total expenses (must equal Part IX, column (A), line 25)	2	60,507,994
3	Revenue less expenses Subtract line 2 from line 1	3	12,841,620
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	87,003,328
5	Net unrealized gains (losses) on investments	5	119,750
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-3,800,673
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	96,164,025

Part XII

Financial Statements and Reporting

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

☒

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	Yes
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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?	3a	No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
NILY FALIC CHAIRMAN & DIRECTOR	10 00	X		X				0	0	0
ARTHUR STARK CHAIRMAN EMERITUS & DIRECT	10 00	X		X				0	0	0
LARRY J HOCHBERG CHAIRMAN EMERITUS & DIRECT	10 00	X		X				0	0	0
MARVIN JOSEPHSON CHAIRMAN EMERITUS & DIRECT	10 00	X		X				0	0	0
JULIAN JOSEPHSON PRESIDENT AND DIRECTOR	10 00	X		X				0	0	0
MARC JASON VICE PRESIDENT & DIRECTOR	10 00	X		X				0	0	0
DR MICHAEL KALISMAN VICE PRESIDENT & DIRECTOR	10 00	X		X				0	0	0
MORRIS SILVERMAN SECRETARY & DIRECTOR	10 00	X		X				0	0	0
STEPHEN W RUBIN LEGAL COUNSEL & DIRECTOR	10 00	X		X				0	0	0
GARY BALTER TREASURER	10 00	X		X				0	0	0
MICHAEL ADLER DIRECTOR	5 00	X						0	0	0
RICKI ALON DIRECTOR	5 00	X						0	0	0
HARVEY AXELROD DIRECTOR	5 00	X						0	0	0
SAMMY BAR-OR DIRECTOR	5 00	X						0	0	0
RONNY BEN-JOSEPH 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
HASKELL COHEN DIRECTOR	5 00	X						0	0	0
RUTH LEO DAVID DIRECTOR	5 00	X						0	0	0
TONY FELZEN DIRECTOR	5 00	X						0	0	0
WILLIAM FOX 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
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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
FRED GLUCKMAN DIRECTOR	5 00	X						0	0	0
HARRY GROSS DIRECTOR	5 00	X						0	0	0
DANIEL J HYMAN DIRECTOR	5 00	X						0	0	0
GARY HEIMAN 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
RICHARD KWAL 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
DR HERBERT LONDON DIRECTOR	5 00	X						0	0	0
GERALD MIZEL DIRECTOR	5 00	X						0	0	0
SAM MOSHE DIRECTOR	5 00	X						0	0	0
MICHAEL NACHMAN DIRECTOR	5 00	X						0	0	0
JORDE NATHAN DIRECTOR	5 00	X						0	0	0
SORAYA AND YOUNES NAZARIAN DIRECTOR	5 00	X						0	0	0
MELINDA LOWELL PALTROW DIRECTOR	5 00	X						0	0	0
ROBERT POLAK DIRECTOR	5 00	X						0	0	0
PETER REISMAN DIRECTOR	5 00	X						0	0	0
ISRAEL ROIZMAN DIRECTOR	5 00	X						0	0	0
TONY RUBIN DIRECTOR	5 00	X						0	0	0
HAIM SABAN DIRECTOR	5 00	X						0	0	0
MONICA SASSON 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
MARK SCHNEIDER DIRECTOR	5 00	X						0	0	0
STEVE SCHULTZ DIRECTOR	5 00	X						0	0	0
EDWARD SCHWARTZ DIRECTOR	5 00	X						0	0	0
ROB SELATI 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
JOE 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
RABBI PETER WEINTRAUB DIRECTOR	5 00	X						0	0	0
MICHAEL WERNER DIRECTOR	5 00	X						0	0	0
DR PHILLIP WERTHMAN DIRECTOR	5 00	X						0	0	0
BOB WEINER DIRECTOR	5 00	X						0	0	0
DAVID WIENER DIRECTOR	5 00	X						0	0	0
ZEV WEISS DIRECTOR	5 00	X						0	0	0
SHAHRAM YAGHOUBZADEH DIRECTOR	5 00	X						0	0	0
OFER YARDENI 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 & CEO	40 00			X				654,990	0	44,205
JONATHAN BERNSTEIN CHIEF FINANCIAL OFFICER	40 00			X				183,987	0	24,268
PINHAS ZOARETZ DEPUTY NATIONAL DIRECTOR	40 00				X			216,170	0	18,943
MIRI NASH EXECUTIVE DIRECTOR	40 00				X			224,999	0	10,567

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
TAMIR OPPENHEIM EXECUTIVE DIRECTOR	40 00				X			153,139	0	21,708
LILACH OHAD CHIEF OPERATING OFFICER	40 00					X		143,734	0	14,314
DINA BENARI EXECUTIVE DIRECTOR	40 00					X		159,741	0	23,972
NIR BENZVI EXECUTIVE DIRECTOR	40 00					X		133,188	0	29,668
JONATHAN BERNSTEIN SF EXECUTIVE DIRECTOR	40 00					X		128,210	0	28,091
MICHAL SEVER DIR OF OPR & SPEC EVNTS	40 00					X		119,337	0	34,416

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
--	--

Part I

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 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 33¹/₃% 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 33¹/₃% 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 - Non-functionally integrated

e

☐

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

f

☐

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

g

☐

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

(i)

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

(ii)

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

(iii)

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

h

☐

Provide the following information about the supported organization(s)

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

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	45,989,766	56,838,499	61,702,727	67,912,111	72,377,566	304,820,669
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	45,989,766	56,838,499	61,702,727	67,912,111	72,377,566	304,820,669
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)						1,779,755
6 Public support. Subtract line 5 from line 4						303,040,914

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	45,989,766	56,838,499	61,702,727	67,912,111	72,377,566	304,820,669
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	638,370	789,084	1,424,313	1,331,643	1,008,050	5,191,460
9 Net income from unrelated business activities, whether or not the business is regularly carried on	179,057	540,485		53,013	255,771	1,028,326
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support (Add lines 7 through 10)						311,040,455
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 2013 (line 6, column (f) divided by line 11, column (f))	14	97 430 %
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	97 550 %
16a 33 1/3% support test—2013. 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—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
17a 10%-facts-and-circumstances test—2013. 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—2012. 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 Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2013. 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—2012. 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990. ► See separate instructions. ► Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

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? ☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No	

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

1

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

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

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ 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 section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) 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 (ASC 958) relating to these items

a

Revenues included in Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

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

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII 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 XIII Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	2,386,102	2,717,932	2,567,932	2,367,932	2,212,932
b Contributions	-418,170	-331,830	150,000	200,000	155,000
c Net investment earnings, gains, and losses	42,668	67,679	56,952	41,116	28,128
d Grants or scholarships					
e Other expenditures for facilities and programs	42,668	67,679	56,952	41,116	28,128
f Administrative expenses					
g End of year balance	1,967,932	2,386,102	2,717,932	2,567,932	2,367,932

- 2

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

Board designated or quasi-endowment

b

Permanent endowment

100 000 %

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

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 XIII the intended uses of the organization's endowment funds
- Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.
- | Description of property | (a) Cost or other basis (investment) | (b)Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|--------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 233,517 | 94,641 | 138,876 |
| d Equipment | | 352,141 | 255,310 | 96,831 |
| e Other | | 1,091,428 | 784,693 | 306,735 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 542,442 |
- Schedule D (Form 990) 2013

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	74,946,756
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	119,750
b	Donated services and use of facilities	2b	189,992
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	1,287,400
e	Add lines 2a through 2d	2e	1,597,142
3	Subtract line 2e from line 1	3	73,349,614
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	73,349,614

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	60,697,986
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	189,992
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	189,992
3	Subtract line 2e from line 1	3	60,507,994
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	60,507,994

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART V, LINE 4	TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES
PART X, LINE 2	FIDF HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS PERIODS ENDING DECEMBER 31, 2010 AND SUBSEQUENT REMAIN SUBJECT TO EXAMINATION BY APPLICABLE TAXING AUTHORITIES
PART XI, LINE 2D - OTHER ADJUSTMENTS	ACTUARIAL CHANGE IN ANNUITY OBLIGATION 313,804 UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACT -134,758 UNREALIZED GAIN ON AUCTION RATE SECURITIES 1,108,354

[illegible]

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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 its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) MIDDLE EAST AND NORTH AFRICA	1	8	PROGRAM SERVICES	BROAD RANGE OF PROJECTS AND PROGRAMS FOR MEMBERS OF THE ISRAEL DEFENSE FORCES,LISTTOTAL 1391145	1,453,804
(2) MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION	GRANTS TO RECIPIENTS LOCATED IN REGION	35,297,603
(3)					
(4)					
(5)					
3a Sub-total	1	8			36,751,407
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	8			36,751,407

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. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)	See Add'l Data								
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2

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

38

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.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1) COLLEGE/UNIVERSITY SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	3,291	13,013,500	ELECTRONIC FUNDS TRANSFER			
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐

Yes

☒

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*

☐

Yes

☒

No

Part V Supplemental Information

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

990 Schedule F, Supplemental Information

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

Additional Data

Software ID:
Software Version:
EIN: 13-3156445
Name: FRIENDS OF THE ISRAEL DEFENSE FORCES

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	9,495,244	WIRE TRANSFER	22,000	TORAH SCROLLS	APPRAISAL
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	514,961	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	54,334	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	33,035	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	149,260	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	3,719	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	5,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	25,000	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	20,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	5,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	41,909	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	42,998	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	937,172	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	211,994	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	22,200	WIRE TRANSFER		TORAH SCROLLS	APPRAISAL

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	257,204	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	266,779	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	10,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	770,544	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	373,754	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	700,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	174,118	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	4,856,596	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	1,206	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	1,558,187	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	500,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	1,604,360	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	90,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	400,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	101,302	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	249,959	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	17,203	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	100,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	18,300	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	50,000	WIRE TRANSFER			

Form 990 Schedule F Part II - Grants or Entities Outside The United States

(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	4,569	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	30,000	WIRE TRANSFER			

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.
▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

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

b

☒

Internet and email solicitations

c

☐

Phone solicitations

d

☐

In-person solicitations

e

☐

Solicitation of non-government grants

f

☐

Solicitation of government grants

g

☐

Special fundraising events

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b

If "Yes," list the 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.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 MESSINA GROUP INC 1140 CONNECTICUT AVENUE SUITE 800 WASHINGTON, DC 20036	ONLINE FUNDRAISING STRATEGY AND EXECUTION		No	131,808	73,235	58,573
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶				131,808	73,235	58,573

3

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

NY, IL, CA, MA, FL, MI, OH, GA, MD, PA, WA, TX, AZ, NJ

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
			LOS ANGELES DINNER	NEW YORK DINNER	46	(add col (a) through col (c))	
			(event type)	(event type)	(total number)		
1	Gross receipts	. . .	16,164,788	10,452,710	16,463,727	43,081,225	
2	Less Contributions	. .	15,914,538	10,011,580	13,243,153	39,169,271	
3	Gross income (line 1 minus line 2)	. . .	250,250	441,130	3,220,574	3,911,954	
Direct Expenses	4	Cash prizes	. . .				
	5	Noncash prizes	. .				
	6	Rent/facility costs	. .	10,900	25,845	96,779	133,524
	7	Food and beverages	.	308,882	483,384	1,705,722	2,497,988
	8	Entertainment	. . .	58,192	0	170,875	229,067
	9	Other direct expenses	.	9,535	7,670	2,170,861	2,188,066
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(5,048,645)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶					-1,136,691

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.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
	1	Gross revenue		469,662	469,662	
Direct Expenses	2	Cash prizes		1,680	1,680	
	3	Non-cash prizes		137,150	137,150	
	4	Rent/facility costs		45,575	45,575	
	5	Other direct expenses		29,486	29,486	
	6	Volunteer labor ☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☒ Yes 5 000 % ☐ No		
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶				213,891
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶				255,771

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

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

b If "No," explain ORGANIZATION WAS NOT REQUIRED TO BE LICENSED FOR THR EVENTS IT CONDUCTED

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

b If "Yes," explain

Does the organization operate gaming activities with nonmembers? ☒ **Yes** ☐ **No**

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

13 Indicate the percentage of gaming activity 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 ▶ RON ALONI

Address ▶ 1430 BROADWAY SUITE 1301
NEW YORK, NY 10018

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

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

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

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

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

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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

2013

Open to Public Inspection

► Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

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. Part II can be duplicated if additional space is needed.

[illegible]

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

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

Part IV

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

Return Reference	Explanation
PART I, LINE 2	GRANTS FOR PROJECTS AND PROGRAMS ARE MADE PURSUANT TO A CONTRACT OR MEMORANDUM WHICH DELINEATES THE INTENDED USE OF THE FUNDS BY THE GRANTEE AND THE TIMETABLE OF GRANT PAYMENTS FUNDS ARE DISBURSED ON A VERY DISCIPLINED AND CONTROLLED BASIS AND ONLY UPON RECEIPT OF A TRANSFER REQUISITION FROM THE GRANTEE ACCOMPANIED BY SUPPORTING DOCUMENTATION OF THE EXPENSES TO BE PAID SUCH DOCUMENTATION INCLUDES INVOICES, PHOTOS AND/OR VIDEOS, REPORTS OF PROGRAM SERVICES RENDERED AND SIMILAR EVIDENCE, DEPENDING ON THE MATTER AT HAND FIDF STAFF REVIEWS THE DOCUMENTATION PROVIDED AND, WHEN SATISFIED WITH ITS COMPLETENESS, AUTHORIZES RELEASE OF THE FUNDS FUNDS SO RELEASED MUST BE USED BY THE GRANTEE ONLY FOR THE SPECIFIED PURPOSE AND NOT FOR ANY OTHER PURPOSE FIDF MAINTAINS DETAILED RECORDS OF WHAT IT HAS PAID FOR AND THE BALANCE OF ITS COMMITMENT REMAINING TO BE PAID AT ANY POINT IN TIME SITE VISITS ARE UNDERTAKEN WHEN DEEMED NECESSARY IN THE CIRCUMSTANCES

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

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 ☐ First-class or charter travel ☐ Travel for companions ☒ Tax idemnification and gross-up payments ☒ Discretionary spending account ☒ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
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 of the expenses described above? If "No," complete Part III to explain	1bYes	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2Yes	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee		
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?	4aYes	
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? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4c	No
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? If "Yes," to line 5a or 5b, describe in Part III	5b	No
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? If "Yes," to line 6a or 6b, describe in Part III	6b	No
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	7Yes	
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 Regulations 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	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	HOUSING ALLOWANCE IS PROVIDED FOR THE NATIONAL DIRECTOR AND DEPUTY NATIONAL DIRECTOR. THIS WAS TREATED AS A TAXABLE BENEFIT. THE NATIONAL DIRECTOR RECEIVES A MONTHLY EXPENSE ALLOWANCE. THIS WAS TREATED AS A TAXABLE BENEFIT. TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS IS PROVIDED FOR THE NATIONAL DIRECTOR AND DEPUTY NATIONAL DIRECTOR. THIS WAS TREATED AS A TAXABLE BENEFIT.
PART I, LINE 4A	MR. PINHAS ZOARETZ, NATIONAL DEPUTY DIRECTOR, WAS EMPLOYED THROUGH JUNE 30, 2013. HE RECEIVED SEVERANCE PAYMENT OF \$55,000.
PART I, LINE 7	BONUSES ARE BASED ON PERFORMANCE DURING THE YEAR.

Additional Data

Software ID:
Software Version:
EIN: 13-3156445
Name: FRIENDS OF THE ISRAEL DEFENSE FORCES

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
YITZHAK GERSHON NATIONAL DIRECTOR & CEO	(i) (ii)	343,750 0	75,000 0	236,240 0	18,504 0	25,701 0	699,195 0	0 0
JONATHAN BERNSTEIN CHIEF FINANCIAL OFFICER	(i) (ii)	173,237 0	10,000 0	750 0	5,572 0	18,696 0	208,255 0	0 0
PINHAS ZOARETZ DEPUTY NATIONAL DIRECTOR	(i) (ii)	68,756 0	10,000 0	137,414 0	4,451 0	14,492 0	235,113 0	0 0
MIRI NASH EXECUTIVE DIRECTOR	(i) (ii)	199,999 0	25,000 0	0 0	3,922 0	6,645 0	235,566 0	0 0
TAMIR OPPENHEIM EXECUTIVE DIRECTOR	(i) (ii)	141,747 0	10,000 0	1,392 0	3,061 0	18,647 0	174,847 0	0 0
LILACH OHAD CHIEF OPERATING OFFICER	(i) (ii)	136,074 0	7,500 0	160 0	4,345 0	9,969 0	158,048 0	0 0
DINA BENARI EXECUTIVE DIRECTOR	(i) (ii)	144,099 0	15,000 0	642 0	4,901 0	19,071 0	183,713 0	0 0
NIR BENZVI EXECUTIVE DIRECTOR	(i) (ii)	126,796 0	5,000 0	1,392 0	4,015 0	25,653 0	162,856 0	0 0
JONATHAN BERNSTEIN SF EXECUTIVE DIRECTOR	(i) (ii)	124,318 0	2,500 0	1,392 0	3,825 0	24,266 0	156,301 0	0 0
MICHAL SEVER DIR OF OPR & SPEC EVNTS	(i) (ii)	112,945 0	5,000 0	1,392 0	3,792 0	30,624 0	153,753 0	0 0

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

►Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number
13-3156445

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	59	1,980,472	SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous	X	11	44,670	SELLING PRICE
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles	X	227	137,150	REPLACEMENT COST
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (TORAH SCROLLS)	X	2	22,000	APPRAISAL
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

30a

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

30a

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?

31

Yes

32a

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

32a

No

b

If "Yes," describe in Part II

33

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

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

Cat No 51227J

Schedule M (Form 990) (2013)

Part III

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

Return Reference	Explanation
PART I, COLUMN (B)	NUMBER OF CONTRIBUTORS

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

OMB No 1545-0047

2013

**Open to Public
Inspection**

Name of the organization
FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Return Reference	Explanation
FORM 990, PART III, LINE 4A	EDUCATIONAL AND SCHOLARSHIP PROGRAMS - THE FIDF IMPACT! PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI VETERANS WHO HAVE COMPLETED THEIR MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLES THE SPONSORS TO DIRECTLY SEE THE "IMPACT" OF THEIR DONATIONS ON VETERANS' LIVES. TO BE ELIGIBLE, VETERANS 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. DURING 2013, FIDF WAS ABLE TO FUND OVER 3300 SCHOLARSHIPS FOR THE 2013-2014 ACADEMIC YEAR OF COLLEGE OR UNIVERSITY STUDY REPRESENTING APPROXIMATELY \$13.1 MILLION OF SCHOLARSHIP ASSISTANCE. IN 2013, FIDF ALSO SPONSORED APPROXIMATELY \$5.8 MILLION OF EDUCATION PROGRAMS WHICH UTILIZED SEMINARS, WORKSHOPS, DISCUSSION GROUPS AND FIELD TRIPS TO ASSIST NEW IMMIGRANT SOLDIERS IN THEIR ASSIMILATION PROCESS, PROVIDE ENRICHMENT OPPORTUNITIES TO SOLDIERS WITH SPECIAL NEEDS, AND DEVELOP EDUCATIONAL RESOURCES.

Return Reference	Explanation
FORM 990, PART III, LINE 4B	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 2013, FIDF PROVIDED SUCH ASSISTANCE TO NEARLY 8,000 SOLDIERS AT A COST OF APPROXIMATELY \$3.1 MILLION. THE LONE SOLDIERS PROGRAM ENABLES FIDF TO ACT AS A SECOND FAMILY FOR SOLDIERS WHO HAVE NO IMMEDIATE FAMILY IN ISRAEL DURING THEIR MILITARY SERVICE. FIDF ALSO SPONSORS FLIGHTS FOR LONE COMBAT SOLDIERS, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR HOME COUNTRIES DURING THEIR PERIOD OF SERVICE. DURING 2013, FIDF ASSISTED APPROXIMATELY 2,500 LONE SOLDIERS THROUGH THESE PROGRAMS AT A COST OF \$5.8 MILLION. 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 2013, FIDF AIDED APPROXIMATELY 5,600 MEMBERS OF BEREAVED FAMILIES, INCLUDING TRIPS TO THE UNITED STATES FOR APPROXIMATELY 80 CHILDREN OF VARIOUS AGES, AND HOLIDAY GIFTS TO NEARLY 5,200 MEMBERS OF BEREAVED FAMILIES. THE COST OF SUCH ACTIVITIES WAS APPROXIMATELY \$1.1 MILLION. THE SPIRIT PROGRAM PROVIDES A WEEK OF REST AND RELAXATION FOR ACTIVE-DUTY COMBAT UNITS. SOLDIERS ENJOY A WEEK OF R&R AT RECREATION CENTERS WHICH ARE FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOLS, FITNESS ROOMS, AND OTHER AMENITIES. DURING 2013, FIDF SPONSORED 27 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF OVER 13,000 SOLDIERS, AT A COST OF APPROXIMATELY \$1.5 MILLION. FIDF SPONSORS VARIOUS UNITS WITH WELLBEING GIFTS SUCH AS FLEECEES, HATS, AND OTHER PERSONAL ITEMS, AS WELL AS FUN DAYS, TRIPS AND SPORTS EVENTS. DURING 2013, FIDF SPONSORED SUCH WELLBEING NEEDS WITH APPROXIMATELY \$0.7 MILLION. THE ADOPT A BRIGADE PROGRAM PROVIDES YEAR-LONG SUPPORT FOR THE DESIGNATED BRIGADES. ADOPT A BRIGADE FOCUSES ON THE DIGNITY PROGRAM, SPIRIT PROGRAM, THE LONE SOLDIERS PROGRAM AND GENERAL WELLBEING ACTIVITIES. THE WOUNDED VETERANS PROGRAM PROVIDES VETERAN SOLDIER AMPUTEES WITH STATE OF THE ART PROSTHETIC DEVICES FOR SPORTS AND ATHLETICS, TOGETHER WITH SPECIALIZED TRAINING IN THEIR USE. IN 2013 WE WERE ABLE TO PROVIDE 9 SUCH VETERANS WITH STATE OF THE ART PROSTHETIC DEVICES AND TRAINING AT A COST OF \$1.7 MILLION.

Return Reference	Explanation
FORM 990, PART III, LINE 4C	CONSTRUCTION PROGRAMS - FIDF SPONSORS THE CONSTRUCTION, REFURBISHMENT AND MAINTENANCE OF RECREATION AND SPORTS CENTERS, CULTURAL AND EDUCATIONAL FACILITIES, SYNAGOGUES, MEMORIAL ROOMS, AUDITORIUMS, AND SOLDIER RECREATIONAL HOMES FOR SOLDIERS THROUGHOUT ISRAEL. THESE FACILITIES RANGE FROM INDIVIDUAL STRUCTURES TO LARGE WELLBEING COMPLEXES. FIDF ALSO SPONSORS THE CONSTRUCTION AND RENOVATION OF SMALLER PROJECTS AND SEMI-PERMANENT FACILITIES, SUCH AS SOCIAL CLUBS, AND SYNAGOGUES THAT SOLDIERS CAN USE EVERYWHERE. CONSTRUCTION ACTIVITY DURING 2013 WAS AS FOLLOWS: 37 CONSTRUCTION PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$33.4 MILLION; 5 ADDITIONAL PROJECTS WERE UNDER CONSTRUCTION, WITH A TOTAL BUDGET OF APPROXIMATELY \$20.2 MILLION; AND 15 PROJECTS WERE IN THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$39.7 MILLION. IN ADDITION, 30 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$0.5 MILLION.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS PREPARED BY THE CONTROLLER AND REVIEWED BY THE CFO AND CEO. IT IS THEN PRESENTED FOR REVIEW AND APPROVAL TO THE AUDIT COMMITTEE OF THE BOARD. THE FORM IS DISTRIBUTED TO ALL MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO FILING.

Return Reference	Explanation
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.

Return Reference	Explanation
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 MARCH 2013

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE

Return Reference	Explanation
FORM 990, PART XI, LINE 9	ACTUARIAL CHANGE IN ANNUITY OBLIGATION 313,804 UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACTS -134,758 UNREALIZED GAIN ON AUCTION RATE SECURITIES 1,108,354 BAD DEBT LOSS -5,088,073

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR