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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

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 01-01-2014 , and ending 12-31-2014

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES		D Employer identification number 13-3156445	
	Doing business as			
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (212) 244-3118	
	City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10018		G Gross receipts \$ 131,793,364	
	F Name and address of principal officer MEIR KLIFI-AMIR 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 FIDF INITIATES AND HELPS SUPPORT A WIDE RANGE OF SOCIAL, EDUCATIONAL, CULTURAL, AND RECREATIONAL PROGRAMS AND FACILITIES FOR THE YOUNG MEN AND WOMEN SOLDIERS OF ISRAEL. FIDF ALSO PROVIDES SUPPORT FOR THE FAMILIES OF FALLEN SOLDIERS			
	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)		3 70	
	4 Number of independent voting members of the governing body (Part VI, line 1b)		4 70	
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)		5 122	
6 Total number of volunteers (estimate if necessary)		6 576		
7a Total unrelated business revenue from Part VIII, column (C), line 12		7a 0		
b Net unrelated business taxable income from Form 990-T, line 34		7b 0		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	72,377,566	101,857,770
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,852,968	992,682
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-880,920	-476,820
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	73,349,614	102,373,632
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	41,773,907	46,042,519
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	9,266,951	11,375,193
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	802,705
	b	Total fundraising expenses (Part IX, column (D), line 25) <u>8,634,686</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	9,467,136	13,464,763
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	60,507,994	71,685,180
	19	Revenue less expenses Subtract line 18 from line 12	12,841,620	30,688,452
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	135,512,918	160,010,173
	21	Total liabilities (Part X, line 26)	39,348,893	37,169,835
	22	Net assets or fund balances Subtract line 21 from line 20	96,164,025	122,840,338

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	2015-11-11 Date			
	MEIR KLIFI-AMIR NATIONAL DIRECTOR & CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name AARON SHAPIRO	Preparer's signature AARON SHAPIRO	Date	Check ☐ if self-employed	PTIN P01333816
	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

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 PRIMARY SOURCE OF REVENUE IS CONTRIBUTIONS AND SPECIAL EVENT INCOME IDF'S NATIONAL OFFICE 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 D C, 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 \$ 21,746,045 including grants of \$ 18,094,162) (Revenue \$)
	SEE SCHEDULE O
4b	(Code) (Expenses \$ 17,126,381 including grants of \$ 14,520,635) (Revenue \$)
	SEE SCHEDULE O
4c	(Code) (Expenses \$ 15,171,092 including grants of \$ 13,427,722) (Revenue \$)
	SEE SCHEDULE O
4d	Other program services (Describe in Schedule O)
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 54,043,518

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	No
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	No
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 domestic 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 or for domestic individuals 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), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	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 "Yes," 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		
1b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
b	If "Yes," enter the name of the foreign country <u>IS</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	Yes	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		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?		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?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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		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?	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?	Yes	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	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	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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	Yes	
b	Other officers or key employees of the organization	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?		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?		

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, address, and telephone number of the person who possesses the organization's books and records.

RON ALONI

1430 BROADWAY SUITE 1301

NEW YORK, NY 10018 (212) 244-3118

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

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

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

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

(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			

Part VII

(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			

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	3,540,462	0	340,934

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 23

		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	1,606,820
THE MESSINA GROUP INC 1501 M STREET NW SUITE 910 WASHINGTON, DC 20005	ONLINE OUTREACH	802,705
ATLAS DIRECT MAIL 41-12 38TH ST LONG ISLAND CITY, NY 11101	MAILINGS & PRINTING	372,487
OSNAT BELHASSEN DN MISGAV 20189 MITZPA AVIV IS	PRODUCTION SERVICE	247,159
GOODSPOT LLC 2665 NICHOLS CANYON ROAD LOS ANGELES, CA 90046	VIDEO PRODUCTION	245,425

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 ►17

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	1a1,724,335			
	b	Membership dues	1b			
	c	Fundraising events	1c57,446,342			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f42,687,093			
	g	Noncash contributions included in lines 1a-1f \$	2,785,352			
	h	Total. Add lines 1a-1f	101,857,770			
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)	1,021,239			1,021,239
	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	23,922,793			
	c	Gain or (loss)	23,951,350			
	d	Net gain or (loss)	-28,557			-28,557
	8a	Gross income from fundraising events (not including \$ 57,446,342 of contributions reported on line 1c) See Part IV, line 18	a3,949,234			
	b	Less direct expenses	b5,018,777			
	c	Net income or (loss) from fundraising events	-1,069,543			-1,069,543
	9a	Gross income from gaming activities See Part IV, line 19	a1,042,328			
	b	Less direct expenses	b449,605			
	c	Net income or (loss) from gaming activities	592,723			592,723
	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	102,373,632	0	0	515,862

Part IX

Statement of Functional Expenses

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

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.	1,700,000	1,700,000		
2	Grants and other assistance to domestic individuals. See Part IV, line 22.				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	44,342,519	44,342,519		
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	2,973,067	622,957	1,345,595	1,004,515
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.	6,939,238	1,454,004	3,140,662	2,344,572
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	130,357	27,314	58,999	44,044
9	Other employee benefits.	714,414	149,694	323,340	241,380
10	Payroll taxes.	618,117	129,516	279,757	208,844
11	Fees for services (non-employees):				
a	Management.				
b	Legal.	145,374		145,374	
c	Accounting.	80,697		80,697	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.	802,705			802,705
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).	7,833,429	4,590,790	1,283,329	1,959,310
12	Advertising and promotion.	255,374	14,019	22,941	218,414
13	Office expenses.	2,266,739	90,079	1,126,960	1,049,700
14	Information technology.				
15	Royalties.				
16	Occupancy.	792,030	93,866	392,919	305,245
17	Travel.	1,676,385	827,004	393,424	455,957
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.	189,121		189,121	
23	Insurance.	129,808		129,808	
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	BAD DEBT LOSS	88,703		88,703	
b					
c					
d					
e	All other expenses.	7,103	1,756	5,347	
25	Total functional expenses. Add lines 1 through 24e.	71,685,180	54,043,518	9,006,976	8,634,686
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		19,342,403	2	41,066,342
	3	Pledges and grants receivable, net		61,294,857	3	73,941,634
	4	Accounts receivable, net		12,927	4	22,643
	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		234,871	9	224,389
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a813,267			
	b	Less: accumulated depreciation	10b331,917	542,442	10c	481,350
	11	Investments—publicly traded securities		32,974,666	11	37,415,487
	12	Investments—other securities. See Part IV, line 11.		11,054,067	12	0
	13	Investments—program-related. See Part IV, line 11.			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11.		10,056,685	15	6,858,328
	16	Total assets. Add lines 1 through 15 (must equal line 34).		135,512,918	16	160,010,173
Liabilities	17	Accounts payable and accrued expenses		1,218,832	17	2,145,391
	18	Grants payable		22,809,270	18	24,205,456
	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.		15,320,791	25	10,818,988
	26	Total liabilities. Add lines 17 through 25.		39,348,893	26	37,169,835
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		24,017,645	27	24,096,721
	28	Temporarily restricted net assets		70,178,448	28	95,829,028
	29	Permanently restricted net assets		1,967,932	29	2,914,589
	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		96,164,025	33	122,840,338
	34	Total liabilities and net assets/fund balances		135,512,918	34	160,010,173

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	102,373,632
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,685,180
3	Revenue less expenses Subtract line 2 from line 1	3	30,688,452
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	96,164,025
5	Net unrealized gains (losses) on investments	5	-271,361
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	-3,740,778
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	122,840,338

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		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	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

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			
(1) NILY FALIC NATIONAL CHAIRMAN	10 00	X		X				0	0	0
(1) ARTHUR STARK CHAIRMAN EMERITUS	10 00	X		X				0	0	0
(2) LARRY J HOCHBERG CHAIRMAN EMERITUS	10 00	X		X				0	0	0
(3) MARVIN JOSEPHSON CHAIRMAN EMERITUS	10 00	X		X				0	0	0
(4) MARC JASON NATIONAL VICE PRESIDENT	10 00	X		X				0	0	0
(5) DR MICHAEL KALISMAN NATIONAL VICE PRESIDENT	10 00	X		X				0	0	0
(6) MORRIS SILVERMAN NATIONAL SECRETARY	10 00	X		X				0	0	0
(7) STEPHEN WAYNE RUBIN ESQ LEGAL COUNSEL	10 00	X		X				0	0	0
(8) HARVEY AXELROD DIRECTOR	5 00	X						0	0	0
(9) RICKI ALON DIRECTOR	5 00	X						0	0	0
(10) GARY BALTER DIRECTOR	5 00	X						0	0	0
(11) SAMMY BAR-OR DIRECTOR	5 00	X						0	0	0
(12) RONNY BEN-JOSEF DIRECTOR	5 00	X						0	0	0
(13) SCOTT BLACK DIRECTOR	5 00	X						0	0	0
(14) ALAN BRODY DIRECTOR	5 00	X						0	0	0
(15) ROBERT COHEN DIRECTOR	5 00	X						0	0	0
(16) RUTH LEO DAVID DIRECTOR	5 00	X						0	0	0
(17) TONY FELZEN DIRECTOR	5 00	X						0	0	0
(18) WILLIAM FOX DIRECTOR	5 00	X						0	0	0
(19) AL PAT FRANK DIRECTOR	5 00	X						0	0	0
(20) MARTIN E FRANKLIN DIRECTOR	5 00	X						0	0	0
(21) OSCAR FELDENKREIS DIRECTOR	5 00	X						0	0	0
(22) ERIKA GLAZER DIRECTOR	5 00	X						0	0	0
(23) FRED GLUCKMAN DIRECTOR	5 00	X						0	0	0
(24) HARRY GROSS 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			
(26) DANIEL J HYMAN DIRECTOR	5 00	X						0	0	0
(1) JERRY KAPLAN DIRECTOR	5 00	X						0	0	0
(2) DR SHMUEL KATZ DIRECTOR	5 00	X						0	0	0
(3) ALON KAUFMAN DIRECTOR	5 00	X						0	0	0
(4) JARED KUSHNER DIRECTOR	5 00	X						0	0	0
(5) RICHARD KWAL DIRECTOR	5 00	X						0	0	0
(6) AVI LERNER DIRECTOR	5 00	X						0	0	0
(7) ISRAEL LEVY DIRECTOR	5 00	X						0	0	0
(8) NATHAN LEWINGER DIRECTOR	5 00	X						0	0	0
(9) DR HERBERT LONDON DIRECTOR	5 00	X						0	0	0
(10) NICOLE LOWENSTEIN DIRECTOR	5 00	X						0	0	0
(11) GERALD MIZEL DIRECTOR	5 00	X						0	0	0
(12) SAM MOSHE DIRECTOR	5 00	X						0	0	0
(13) MICHAEL NACHMAN DIRECTOR	5 00	X						0	0	0
(14) JORDE NATHAN DIRECTOR	5 00	X						0	0	0
(15) SORAYA AND YOUNES NAZARIAN DIRECTOR	5 00	X						0	0	0
(16) ANN NEWMAN DIRECTOR	5 00	X						0	0	0
(17) MELINDA LOWELL PALTROW DIRECTOR	5 00	X						0	0	0
(18) MARC PERLMAN DIRECTOR	5 00	X						0	0	0
(19) ROBERT POLAK DIRECTOR	5 00	X						0	0	0
(20) PETER REISMAN DIRECTOR	5 00	X						0	0	0
(21) ISRAEL ROIZMAN DIRECTOR	5 00	X						0	0	0
(22) TONY RUBIN DIRECTOR	5 00	X						0	0	0
(23) HAIM SABAN DIRECTOR	5 00	X						0	0	0
(24) 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			
(51) STEVE SCHULTZ DIRECTOR	5 00	X						0	0	0
(1) ROB SELATI DIRECTOR	5 00	X						0	0	0
(2) BENNY SHABTAI DIRECTOR	5 00	X						0	0	0
(3) FELA AND DAVID SHAPELL DIRECTOR	5 00	X						0	0	0
(4) GARY SHIFFMAN DIRECTOR	5 00	X						0	0	0
(5) DR ROBERT SHILLMAN DIRECTOR	5 00	X						0	0	0
(6) JOSEPH SIEBER DIRECTOR	5 00	X						0	0	0
(7) RON SIMMS DIRECTOR	5 00	X						0	0	0
(8) NORMAN SMITH DIRECTOR	5 00	X						0	0	0
(9) GARY SOBEL DIRECTOR	5 00	X						0	0	0
(10) LLOYD SOKOLOFF DIRECTOR	5 00	X						0	0	0
(11) RABBI PETER WEINTRAUB DIRECTOR	5 00	X						0	0	0
(12) ZEV WEISS DIRECTOR	5 00	X						0	0	0
(13) MICHAEL WERNER DIRECTOR	5 00	X						0	0	0
(14) DR PHILLIP WERTHMAN DIRECTOR	5 00	X						0	0	0
(15) DAVID WIENER DIRECTOR	5 00	X						0	0	0
(16) SHAHRAM YAGHOUBZADEH DIRECTOR	5 00	X						0	0	0
(17) OFER YARDENI DIRECTOR	5 00	X						0	0	0
(18) ROBERT ZARNEGIN DIRECTOR	5 00	X						0	0	0
(19) ARIE ZWEIG DIRECTOR	5 00	X						0	0	0
(20) YITZHAK GERSHON NATIONAL DIRECTOR & CEO	40 00			X				1,231,725	0	51,224
(21) MEIR KLIFI-AMIR NATIONAL DIRECTOR	40 00			X				228,976	0	7,716
(22) RON ALONI CHIEF FINANCIAL OFFICER	40 00			X				198,093	0	22,640
(23) JONATHAN BERNSTEIN CFO/DIRECTOR OF PLANNED GIVING AND ESTATES	40 00			X				175,235	0	28,587
(24) ALAN SCHOLNICK CHIEF EXECUTIVE OFFICER	40 00			X				146,349	0	7,631

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			
(76) LILACH OHAD CHIEF OPERATING OFFICER	40 00			X				175,185	0	15,554
(1) MIRI NASH EXECUTIVE DIRECTOR	40 00				X			295,322	0	11,211
(2) TAMIR OPPENHEIM EXECUTIVE DIRECTOR	40 00				X			171,723	0	30,795
(3) RICHARD GOLDSTEIN EXECUTIVE DIRECTOR	40 00				X			160,609	0	14,492
(4) DINA BENARI EXECUTIVE DIRECTOR	40 00					X		176,657	0	25,530
(5) PHILIP BERRY EXECUTIVE DIRECTOR	40 00					X		151,754	0	29,778
(6) DAN HASKELL EXECUTIVE DIRECTOR	40 00					X		143,472	0	29,210
(7) NIR BENZVI EXECUTIVE DIRECTOR	40 00					X		142,682	0	39,102
(8) JONATHAN BERNSTEIN SF EXECUTIVE DIRECTOR	40 00					X		142,680	0	27,464

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

OMB No 1545-0047

2014

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 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

(i)Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	56,838,499	61,702,727	67,912,111	72,377,566	101,857,770	360,688,673
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	56,838,499	61,702,727	67,912,111	72,377,566	101,857,770	360,688,673
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)						646,464
6 Public support. Subtract line 5 from line 4						360,042,209

Section B. Total Support							
Calendar year (or fiscal year beginning in) ▶		(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7	Amounts from line 4	56,838,499	61,702,727	67,912,111	72,377,566	101,857,770	360,688,673
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	789,084	1,424,313	1,331,643	1,008,050	1,021,239	5,574,329
9	Net income from unrelated business activities, whether or not the business is regularly carried on	540,485		53,013	255,771	592,723	1,441,992
10	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11	Total support Add lines 7 through 10						367,704,994
12	Gross receipts from related activities, etc (see instructions)					12	
13	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	1497 920 %
15	Public support percentage for 2013 Schedule A, Part II, line 14	1597 430 %
16a	33 1/3% support test—2014. 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—2013. 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—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ☐	
b	10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ☐	
18	Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐	

Part IIIPart III

Support 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2014. 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—2013. 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No 1545-0047

2014

Open to Public Inspection

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

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 value of contributions to (during year)	
3	Aggregate value of 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) Revenue 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

Revenue included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2014

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

d

☐

Loan or exchange programs

b

☐

Scholarly research

e

☐

Other

c

☐

Preservation for future generations
- 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
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- 2a
- Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
- ☐ Yes

☐ No
- b
- If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

Part V

Endowment Funds. Complete if the organization answered "Yes" 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	1,967,932	2,386,102	2,717,932	2,567,932	2,367,932
b Contributions	946,657	-418,170	-331,830	150,000	200,000
c Net investment earnings, gains, and losses	33,962	42,668	67,679	56,952	41,116
d Grants or scholarships					
e Other expenditures for facilities and programs	33,962	42,668	67,679	56,952	41,116
f Administrative expenses					
g End of year balance	2,914,589	1,967,932	2,386,102	2,717,932	2,567,932

- 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 | | 210,585 | 80,393 | 130,192 |
| d Equipment | | 154,005 | 57,468 | 96,537 |
| e Other | | 448,677 | 194,056 | 254,621 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 481,350 |
- Schedule D (Form 990) 2014

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	101,965,650
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-271,361
b	Donated services and use of facilities	2b	256,984
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-393,605
e	Add lines 2a through 2d	2e	-407,982
3	Subtract line 2e from line 1	3	102,373,632
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	102,373,632

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	71,942,164
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	256,984
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	
e	Add lines 2a through 2d	2e	256,984
3	Subtract line 2e from line 1	3	71,685,180
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	71,685,180

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, 2011 AND SUBSEQUENT REMAIN SUBJECT TO EXAMINATION BY APPLICABLE TAXING AUTHORITIES
PART XI, LINE 2D - OTHER ADJUSTMENTS	ACTUARIAL CHANGE IN ANNUITY OBLIGATION 754,198 UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACT -104,994 FOREIGN EXCHANGE LOSS -1,042,809

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

OMB No 1545-0047

2014

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	1,551,486
(2) MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION	GRANTS TO RECIPIENTS LOCATED IN REGION	44,342,519
(3)					
(4)					
(5)					
3a Sub-total	1	8			45,894,005
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	1	8			45,894,005

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 ▶

33

3

Enter total number of other organizations or entities ▶

0

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" 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	3,385	12,715,828	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; do not file with Form 990)*

☐ Yes

☒ No
- 3

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

☐ Yes

☒ No
- 4

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

☐ Yes

☒ No
- 5

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

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*

☐ Yes

☒ No

Part V **Supplemental Information**

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

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 ONLY UPON RECEIPT OF A TRANSFER REQUISITION 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, REPORTS OF PROGRAM SERVICES RENDERED AND SIMILAR EVIDENCE, DEPENDING ON THE MATTER ON 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 SPECIFIC 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. 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	14,311,888	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,494,965	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	2,900,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	1,058,010	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	999,999	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	800,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	700,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	555,456	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	260,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	259,065	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	195,379	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	145,720	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	143,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	115,738	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	107,832	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	105,863	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	105,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	86,630	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	65,010	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	62,800	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	60,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	49,883	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	35,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	30,400	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	27,563	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	26,843	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	23,255	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000	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	15,204	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	10,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	8,000	WIRE TRANSFER			
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,500	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	7,000	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.

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

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

a ☐ Mail solicitations	e ☐ Solicitation of non-government grants
b ☒ Internet and email solicitations	f ☐ Solicitation of government grants
c ☐ Phone solicitations	g ☐ Special fundraising events
d ☐ In-person solicitations	
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising 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 1501 M ST NW WASHINGTON, DC 20005	ONLINE FUNDRAISING STRATEGY AND EXECUTION		No	2,625,563	802,705	1,822,858
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				2,625,563	802,705	1,822,858

- 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.

			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
			<u>LOS ANGELES DINNER</u> (event type)	<u>NEW YORK DINNER</u> (event type)	<u>55</u> (total number)	(add col (a) through col (c))	
Revenue	1	Gross receipts	34,002,349	7,641,763	19,751,464	61,395,576	
	2	Less Contributions . . .	33,772,349	7,409,443	16,264,550	57,446,342	
	3	Gross income (line 1 minus line 2)	230,000	232,320	3,486,914	3,949,234	
Direct Expenses	4	Cash prizes					
	5	Noncash prizes . . .			122,307	122,307	
	6	Rent/facility costs . . .	10,000	20,789	121,329	152,118	
	7	Food and beverages .	271,249	354,771	1,863,492	2,489,512	
	8	Entertainment	165,717	27,370	195,599	388,686	
	9	Other direct expenses .	8,930	12,858	1,844,366	1,866,154	
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶					(5,018,777)
	11	Net income summary Subtract line 10 from line 3, column (d) ▶					-1,069,543

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			1,042,328	1,042,328
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes			126,832	126,832
	4	Rent/facility costs			22,185	22,185
	5	Other direct expenses			300,588	300,588
	6	Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☒ No	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶				449,605
	8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶				592,723

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

a Is the organization licensed to conduct 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

11

Does the organization conduct gaming activities with nonmembers?

☒ Yes ☐ No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☒ No

13

Indicate the percentage of gaming activities conducted 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 provide any additional information (see instructions).

Return Reference	Explanation
------------------	-------------

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization
FRIENDS OF THE ISRAEL DEFENSE FORCES

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 Domestic Organizations and Domestic Governments. 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.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) NEFESH B'NEFESH JEWISH SOULS UNITED INC 42 EAST 69TH STREET NEW YORK, NY 10021	22-3804152	501(C)(3)	1,700,000				GENERAL SUPPORT

2

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

1

3

Enter total number of other organizations listed in the line 1 table

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" 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.

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

OMB No 1545-0047

2014

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 ☒ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☒ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☒ Discretionary spending account ☐ 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.	Yes	
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?	Yes	
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 ☒ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☒ Form 990 of other organizations ☒ 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?	Yes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		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.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		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.	Yes	
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.		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 in column(B) 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 THIS WAS TREATED AS A TAXABLE BENEFIT MR GERSHON RECEIVED A MONTHLY EXPENSE ALLOWANCE WHILE SERVING AS THE NATIONAL DIRECTOR THIS WAS TREATED AS A TAXABLE BENEFIT TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS IS PROVIDED FOR THE NATIONAL DIRECTOR THIS WAS TREATED AS A NON-TAXABLE BENEFIT
PART I, LINE 4A	MR YITZHAK GERSHON, NATIONAL DIRECTOR AND CEO, RECEIVED A SEPARATION PAYMENT OF \$75,000
PART I, LINE 7	BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL/REGIONAL/ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS OR BASED ON TAKING ON ADDITIONAL RESPONSIBILITIES OR ROLES ALL NON-FIXED PAYMENTS HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION REPORTING THE BONUS AND INCENTIVE COMPENSATION AMOUNT FOR MR YITZHAK GERSHON, NATIONAL DIRECTOR AND CEO, INCLUDES BOTH A PERFORMANCE BONUS AND A PAYMENT FOR EXTENDING HIS EMPLOYMENT CONTRACT BEYOND ITS ORIGINAL TERM
SUPPLEMENTAL DISCLOSURES	MR KLIFI-AMIR WAS APPOINTED NATIONAL DIRECTOR ON SEPTEMBER 15, 2014 REPLACING MR GERSHON MR GERSHON REMAINED WITH FIDF IN AN ADVISORY ROLE THROUGH DECEMBER 31, 2014 MR SCHOLNICK WAS APPOINTED CHIEF EXECUTIVE OFFICER ON AUGUST 11, 2014 MR ALONI WAS APPOINTED CHIEF FINANCIAL OFFICER ON APRIL 4, 2014 REPLACING MR BERNSTEIN MR BERNSTEIN REMAINED WITH FIDF AS DIRECTOR OF PLANNED GIVING AND ESTATES

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 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 in column (B) reported as deferred in prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 YITZHAK GERSHON, NATIONAL DIRECTOR & CEO	(i) 405,972 (ii) 0	(i) 631,251 (ii) 0	(i) 194,502 (ii) 0	(i) 23,000 (ii) 0	(i) 28,224 (ii) 0	(i) 1,282,949 (ii) 0	(i) 0 (ii) 0
1 MEIR KLIFI-AMIR, NATIONAL DIRECTOR	(i) 72,317 (ii) 0	(i) 0 (ii) 0	(i) 156,659 (ii) 0	(i) 0 (ii) 0	(i) 7,716 (ii) 0	(i) 236,692 (ii) 0	(i) 0 (ii) 0
2 RON ALONI, CHIEF FINANCIAL OFFICER	(i) 193,031 (ii) 0	(i) 0 (ii) 0	(i) 5,062 (ii) 0	(i) 5,556 (ii) 0	(i) 17,084 (ii) 0	(i) 220,733 (ii) 0	(i) 0 (ii) 0
3 JONATHAN BERNSTEIN, CFO/DIRECTOR OF PLANNED GIVING AND E	(i) 155,869 (ii) 0	(i) 15,000 (ii) 0	(i) 4,366 (ii) 0	(i) 5,324 (ii) 0	(i) 23,263 (ii) 0	(i) 203,822 (ii) 0	(i) 0 (ii) 0
4 ALAN SCHOLNICK, CHIEF EXECUTIVE OFFICER	(i) 144,767 (ii) 0	(i) 0 (ii) 0	(i) 1,582 (ii) 0	(i) 0 (ii) 0	(i) 7,631 (ii) 0	(i) 153,980 (ii) 0	(i) 0 (ii) 0
5 LILACH OHAD, CHIEF OPERATING OFFICER	(i) 159,083 (ii) 0	(i) 15,000 (ii) 0	(i) 1,102 (ii) 0	(i) 5,276 (ii) 0	(i) 10,278 (ii) 0	(i) 190,739 (ii) 0	(i) 0 (ii) 0
6 MIRI NASH, EXECUTIVE DIRECTOR	(i) 218,110 (ii) 0	(i) 75,000 (ii) 0	(i) 2,212 (ii) 0	(i) 8,667 (ii) 0	(i) 2,544 (ii) 0	(i) 306,533 (ii) 0	(i) 0 (ii) 0
7 TAMIR OPPENHEIM, EXECUTIVE DIRECTOR	(i) 148,877 (ii) 0	(i) 15,000 (ii) 0	(i) 7,846 (ii) 0	(i) 3,360 (ii) 0	(i) 27,435 (ii) 0	(i) 202,518 (ii) 0	(i) 0 (ii) 0
8 RICHARD GOLDSTEIN, EXECUTIVE DIRECTOR	(i) 158,773 (ii) 0	(i) 0 (ii) 0	(i) 1,836 (ii) 0	(i) 0 (ii) 0	(i) 14,492 (ii) 0	(i) 175,101 (ii) 0	(i) 0 (ii) 0
9 DINA BENARI, EXECUTIVE DIRECTOR	(i) 152,867 (ii) 0	(i) 20,000 (ii) 0	(i) 3,790 (ii) 0	(i) 6,289 (ii) 0	(i) 19,241 (ii) 0	(i) 202,187 (ii) 0	(i) 0 (ii) 0
10 PHILIP BERRY, EXECUTIVE DIRECTOR	(i) 128,908 (ii) 0	(i) 15,000 (ii) 0	(i) 7,846 (ii) 0	(i) 0 (ii) 0	(i) 29,778 (ii) 0	(i) 181,532 (ii) 0	(i) 0 (ii) 0
11 DAN HASKELL, EXECUTIVE DIRECTOR	(i) 120,626 (ii) 0	(i) 15,000 (ii) 0	(i) 7,846 (ii) 0	(i) 3,687 (ii) 0	(i) 25,523 (ii) 0	(i) 172,682 (ii) 0	(i) 0 (ii) 0
12 NIR BENZVI, EXECUTIVE DIRECTOR	(i) 124,836 (ii) 0	(i) 10,000 (ii) 0	(i) 7,846 (ii) 0	(i) 4,096 (ii) 0	(i) 35,006 (ii) 0	(i) 181,784 (ii) 0	(i) 0 (ii) 0
13 JONATHAN BERNSTEIN SF, EXECUTIVE DIRECTOR	(i) 125,515 (ii) 0	(i) 10,000 (ii) 0	(i) 7,165 (ii) 0	(i) 4,125 (ii) 0	(i) 23,339 (ii) 0	(i) 170,144 (ii) 0	(i) 0 (ii) 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

2014

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	124	2,432,833	SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous	X	12	103,380	SELLING PRICE
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (AUCTION ITEMS)	X	396	249,139	RETAIL COST
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee 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) (2014)

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

2014

Open to Public Inspection

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 990-EZ 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.

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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Return Reference	Explanation
FORM 990, PART III, LINE 4A	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 2014, FIDF PROVIDED APPROXIMATELY \$3 4 MILLION FOR SUCH ASSISTANCE TO ABOUT 8,000 SOLDIERS 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 2014, FIDF PROVIDED APPROXIMATELY \$2 2 MILLION TO ASSIST OVER 2,700 LONE SOLDIERS THROUGH THESE PROGRAMS 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 2014, FIDF PROVIDED APPROXIMATELY \$1 1 MILLION FOR SUCH ACTIVITIES, AIDING OVER 5,700 MEMBERS OF BEREAVED FAMILIES, INCLUDING TRIPS TO THE UNITED STATES FOR APPROXIMATELY 90 CHILDREN OF VARIOUS AGES 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 2014, FIDF PROVIDED APPROXIMATELY \$1 MILLION FOR SUCH ACTIVITIES, SPONSORING 18 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF ABOUT 9,100 SOLDIERS THE REST AND RECREATION PROGRAM SPONSORS VARIOUS UNITS WITH WELLBEING GIFTS SUCH AS FLEECEs, HATS, AND OTHER PERSONAL ITEMS, AS WELL AS FUN DAYS, TRIPS AND SPORTS EVENTS DURING 2014, FIDF SPONSORED SUCH WELLBEING NEEDS WITH APPROXIMATELY \$1 2 MILLION THE ADOPT A BRIGADE PROGRAM PROVIDES SUPPORT FOR THE DIGNITY PROGRAM, SPIRIT PROGRAM, THE LONE SOLDIERS PROGRAM AND GENERAL WELLBEING ACTIVITIES OF THE 7 BRIGADES ADOPTED BY FIDF THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL ACTIVITIES FOR DESIGNATED BATTALIONS DURING 2014, FIDF PROVIDED APPROXIMATELY \$1 1 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER WELLBEING ACTIVITIES FOR THE 40 BATTALIONS ADOPTED BY FIDF (APPROXIMATELY 16,000 SOLDIERS) THE WOUNDED VETERANS PROGRAM INCLUDES THE STRIDES PROGRAM WHICH PROVIDES VETERAN SOLDIER AMPUTEES WITH STATE OF THE ART PROSTHETIC DEVICES FOR SPORTS AND ATHLETICS, TOGETHER WITH SPECIALIZED TRAINING IN THEIR USE IN 2014 WE WERE ABLE TO PROVIDE 6 SUCH VETERANS WITH STATE-OF-THE-ART PROSTHETIC DEVICES AND TRAINING AT A COST OF APPROXIMATELY \$0 7 MILLION DURING 2014, FIDF FURTHER PROVIDED APPROXIMATELY \$4 MILLION TO SPONSOR OTHER ACTIVITIES SUPPORTING OVER 2,600 WOUNDED VETERANS THE SPIRITUAL NEEDS PROGRAM, IN COOPERATION WITH THE IDF RABBINATE, PROVIDES FOR JUDAICA AND RITUAL ARTICLES, HOLIDAY GIFTS AND ACTIVITIES AND OTHER EDUCATIONAL AND SOCIAL ACTIVITIES DURING 2014, FIDF PROVIDED APPROXIMATELY \$2 3 MILLION TO SPONSOR SUCH ARTICLES AND ACTIVITIES

Return Reference	Explanation
FORM 990, PART III, LINE 4B	EDUCATIONAL AND SCHOLARSHIP PROGRAMS THE FIDF IMPACT! PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLES THE SPONSORS TO DIRECTLY SEE THE "IMPACT" OF THEIR DONATIONS ON SOLDIERS' LIVES. TO BE ELIGIBLE, SOLDIERS MUST COME FROM A COMBAT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT WOULD PREVENT THEM FROM PURSUING HIGHER EDUCATION. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP. THE EFFORTS OF THE STUDENTS ARE AIMED AT HELPING THEIR COMMUNITIES AND IMPROVING THEIR ENVIRONMENT. DURING 2014, FIDF WAS ABLE TO FUND ABOUT 3,400 SCHOLARSHIPS FOR THE 2014-2015 ACADEMIC YEAR OF COLLEGE OR UNIVERSITY STUDY REPRESENTING APPROXIMATELY \$12.6 MILLION OF SCHOLARSHIP ASSISTANCE. IN 2014, FIDF ALSO SPONSORED APPROXIMATELY \$3.2 MILLION OF EDUCATIONAL 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. DURING 2014 ABOUT 7,500 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES SPONSORED BY FIDF.

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 2014 WAS AS FOLLOWS: 8 CONSTRUCTION PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$8 MILLION; 12 ADDITIONAL PROJECTS WERE UNDER CONSTRUCTION, WITH A TOTAL BUDGET OF APPROXIMATELY \$39.8 MILLION; AND 6 PROJECTS WERE IN THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$10.2 MILLION. IN ADDITION, 62 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$1.1 MILLION.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS PREPARED BY THE CONTROLLER AND REVIEWED BY THE CHIEF FINANCIAL OFFICER AND BY THE NATIONAL DIRECTOR AND CHIEF EXECUTIVE OFFICER. A REVIEW IS ALSO PERFORMED BY FIDF'S OUTSIDE TAX ADVISORS. THE DRAFT FORM 990 IS THEN PRESENTED TO THE AUDIT COMMITTEE OF THE BOARD FOR APPROVAL, FOLLOWED BY DISTRIBUTION OF THE FINAL COPY OF THE FORM 990 TO ALL MEMBERS OF THE BOARD OF DIRECTORS BEFORE IT IS FILED.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	ANNUAL CONFLICT OF INTEREST FORMS ARE REQUIRED FROM ALL MEMBERS OF THE BOARD AND ALL EMPLOYEES. THE FORMS ARE RECEIVED BY FIDF'S CHIEF FINANCIAL OFFICER, WHO PREPARES A SPREADSHEET LISTING CONFLICTS DISCLOSED, IF ANY. THE SPREADSHEET IS SHARED WITH FIDF'S NATIONAL DIRECTOR AND LEGAL COUNSEL FOR THEIR REVIEW. ANY CONFLICTS ARE DISCLOSED TO AND DISCUSSED AT A MEETING OF THE EXECUTIVE COMMITTEE OF THE BOARD. IN THE EVENT OF A DISCLOSURE OF A CONFLICT, THE INTERESTED PERSON LEAVES THE MEETING WHERE THE CONFLICT IS DISCUSSED AND VOTED UPON. IN CASES OF FAILURE TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTIONS ARE TAKEN, IF NEEDED, FOLLOWING DUE PROCESS.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION COMMITTEE OF THE BOARD DETERMINES COMPENSATION FOR ALL OFFICERS, EXECUTIVE DIRECTORS, HEADS OF DEPARTMENT AND ANY OTHER HIGHLY COMPENSATED EMPLOYEES THE COMMITTEE TYPICALLY MEETS IN MARCH TO DETERMINE COMPENSATION FOR THE UPCOMING YEAR, AS WELL AS BONUSES, IF ANY , FOR PERFORMANCE IN THE PREVIOUS YEAR COMPENSATION SURVEYS AS WELL AS FORM 990 OF OTHER ORGANIZATIONS, SIMILAR IN SIZE AND CHARACTER, ARE USED

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 IX, LINE 11G	CONSULTING FEES PROGRAM SERVICE EXPENSES 559,801 MANAGEMENT AND GENERAL EXPENSES 1,283,329 FUNDRAISING EXPENSES 1,959,310 TOTAL EXPENSES 3,802,440 CONTRACTED FEES PROGRAM SERVICE EXPENSES 4,030,989 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 4,030,989

Return Reference	Explanation
FORM 990, PART XI, LINE 9	ACTUARIAL CHANGE IN ANNUITY OBLIGATION 754,198 UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACTS -104,994 BAD DEBT LOSS -3,347,173 FOREIGN EXCHANGE LOSS -1,042,809

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