

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
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017, and ending 12-31-2017

- 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

% JEFFREY GOLDBERG
Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
60 east 42nd street

City or town, state or province, country, and ZIP or foreign postal code
New York, NY 101650015

D Employer identification number
13-3156445

E Telephone number
(212) 244-3118

G Gross receipts \$ 172,790,501

F Name and address of principal officer
MEIR KLIFI-AMIR
60 east 42nd street
New York, NY 101650015

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

1 Briefly describe the organization's mission or most significant activities
TO OFFER EDUCATIONAL, CULTURAL, RECREATIONAL, SOCIAL SERVICES PROGRAMS, AND FACILITIES TO THE SOLDIERS WHO PROTECT ISRAEL AND JEWS WORLDWIDE

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)	72
4 Number of independent voting members of the governing body (Part VI, line 1b)	72
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	135
6 Total number of volunteers (estimate if necessary)	840
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	111,260,651	122,558,864
9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,210,818	2,505,888
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,306,447	-2,193,343
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	111,165,022	122,871,409
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	59,849,744	69,042,549
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)	12,324,410	13,136,450
16a Professional fundraising fees (Part IX, column (A), line 11e)	480,000	480,000
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 12,230,395		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	13,675,524	14,315,456
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	86,329,678	96,974,455
19 Revenue less expenses Subtract line 18 from line 12	24,835,344	25,896,954

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	190,307,163	213,323,970
21 Total liabilities (Part X, line 26)	22,117,330	22,896,641
22 Net assets or fund balances Subtract line 21 from line 20	168,189,833	190,427,329

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
MEIR KLIFI-AMIR Nat'l Dir & CEO
Type or print name and title

2018-11-15
Date

Paid Preparer Use Only

Print/Type preparer's name Daniel Romano
Preparer's signature Daniel Romano
Date
Check if self-employed PTIN P00504182
Firm's name ▶ GRANT THORNTON LLP Firm's EIN ▶
Firm's address ▶ 757 THIRD AVENUE 4TH FLOOR Phone no (212) 599-0100
NEW YORK, NY 100172013

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

TO OFFER EDUCATIONAL, CULTURAL, RECREATIONAL, SOCIAL SERVICES, PROGRAMS, AND FACILITIES THAT PROVIDE HOPE, PURPOSE, AND LIFE-CHANGING SUPPORT FOR THE SOLDIERS WHO PROTECT ISRAEL AND JEWS WORLDWIDE

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 \$ 33,482,359 including grants of \$ 30,467,781) (Revenue \$)
See Additional Data

4b (Code) (Expenses \$ 25,001,296 including grants of \$ 22,861,482) (Revenue \$)
See Additional Data

4c (Code) (Expenses \$ 16,431,927 including grants of \$ 15,713,286) (Revenue \$)
See Additional Data

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

4e Total program service expenses ▶ 74,915,582

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response. Rows include questions 1 through 19 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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>		No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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>	Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
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>		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>	Yes	
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>		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>		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>		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>		No
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	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>		No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		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>		No
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, charitable contributions, and other IRS filings.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (72); 1b Enter the number of voting members included in line 1a, above, who are independent (72); 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); 7b 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: 8a The governing body? (Yes); 8b 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.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (Yes); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? (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); 11b 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); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c 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? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b 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); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (CA, CT, FL, GA, IL, MD, MA, MI, NJ, NY, OH, PA, TX, WA); 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, [X] 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 (JEFFREY GOLDBERG 60 EAST 42ND STREET New York, NY 101650015 (212) 244-3118)

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 . . .	1a	1,372,383				
	b Membership dues . . .	1b					
	c Fundraising events . . .	1c	74,514,141				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	46,672,340				
	g Noncash contributions included in lines 1a-1f \$ _____		2,333,388				
	h Total. Add lines 1a-1f			122,558,864			
Program Service Revenue	2a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue			0			
	g Total. Add lines 2a-2f			0			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			1,344,045		1,344,045	
	4 Income from investment of tax-exempt bond proceeds			0			
	5 Royalties			0			
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)	0	0			
		d Net rental income or (loss)			0		
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses					
		c Gain or (loss)	1,161,843				
		d Net gain or (loss)			1,161,843		1,161,843
	8a Gross income from fundraising events (not including \$ 74,514,141 of contributions reported on line 1c) See Part IV, line 18	a	3,927,679				
		b Less direct expenses	b	6,670,905			
		c Net income or (loss) from fundraising events			-2,743,226		-2,743,226
	9a Gross income from gaming activities See Part IV, line 19	a	1,196,985				
		b Less direct expenses	b	630,062			
		c Net income or (loss) from gaming activities			566,923		566,923
	10a Gross sales of inventory, less returns and allowances	a	0				
b Less cost of goods sold		b	0				
c Net income or (loss) from sales of inventory				0			
Miscellaneous Revenue	Business Code						
11a REALIZED FOREIGN EXCHANGE LOSS	900099		-17,040		-17,040		
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d			-17,040				
12 Total revenue. See Instructions			122,871,409		312,545		

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.	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.	69,042,549	69,042,549		
4 Benefits paid to or for members.	0			
5 Compensation of current officers, directors, trustees, and key employees.	2,882,440	714,518	1,307,178	860,744
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
7 Other salaries and wages.	8,289,192	2,054,779	3,759,123	2,475,290
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	167,011	41,400	75,739	49,872
9 Other employee benefits.	1,023,325	253,668	464,075	305,582
10 Payroll taxes.	774,482	191,984	351,225	231,273
11 Fees for services (non-employees):				
a Management.	0			
b Legal.	28,262		28,262	
c Accounting.	126,530		126,530	
d Lobbying.	0			
e Professional fundraising services. See Part IV, line 17.	480,000			480,000
f Investment management fees.	0			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	7,024,394	1,470,244	1,310,268	4,243,882
12 Advertising and promotion.	1,242,680	62,957	11,774	1,167,949
13 Office expenses.	2,381,759	121,927	777,793	1,482,039
14 Information technology.	0			
15 Royalties.	0			
16 Occupancy.	1,368,153	92,160	765,596	510,397
17 Travel.	1,681,197	869,396	391,984	419,817
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
19 Conferences, conventions, and meetings.	0			
20 Interest.	0			
21 Payments to affiliates.	0			
22 Depreciation, depletion, and amortization.	191,563		191,563	
23 Insurance.	223,696		220,146	3,550
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	0	0	0	0
b	0	0	0	0
c	0	0	0	0
d	0	0	0	0
e All other expenses.	47,222		47,222	
25 Total functional expenses. Add lines 1 through 24e.	96,974,455	74,915,582	9,828,478	12,230,395
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	0	1	0
	2 Savings and temporary cash investments	53,753,792	2	47,385,395
	3 Pledges and grants receivable, net	90,243,707	3	112,044,716
	4 Accounts receivable, net	2,130	4	6,848
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	10,809	5	10,067
	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	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	644,540	9	1,062,513
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	1,639,107		
	b Less accumulated depreciation	741,492		
	11 Investments—publicly traded securities	6,209,724	11	9,019,847
	12 Investments—other securities See Part IV, line 11	37,540,479	12	40,922,708
	13 Investments—program-related See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	933,282	15	1,974,261
16 Total assets. Add lines 1 through 15 (must equal line 34)	190,307,163	16	213,323,970	
Liabilities	17 Accounts payable and accrued expenses	2,067,570	17	2,087,414
	18 Grants payable	13,284,911	18	12,042,348
	19 Deferred revenue	0	19	0
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,764,849	25	8,766,879
	26 Total liabilities. Add lines 17 through 25	22,117,330	26	22,896,641
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	39,556,453	27	38,434,206
	28 Temporarily restricted net assets	121,761,417	28	143,956,710
	29 Permanently restricted net assets	6,871,963	29	8,036,413
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. 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	168,189,833	33	190,427,329
	34 Total liabilities and net assets/fund balances	190,307,163	34	213,323,970

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	122,871,409
2	Total expenses (must equal Part IX, column (A), line 25)	2	96,974,455
3	Revenue less expenses Subtract line 2 from line 1	3	25,896,954
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	168,189,833
5	Net unrealized gains (losses) on investments	5	-666,893
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	-2,992,565
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	190,427,329

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 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		No
b 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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:

Software Version:

EIN: 13-3156445

Name: Friends of the Israel Defense Forces

Form 990 (2017)

Form 990, Part III, Line 4a:

WELLBEING AND RECREATIONAL PROGRAMS - THE DIGNITY PROGRAM EASES THE BURDEN BY PROVIDING 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 2017, FIDF PROVIDED APPROXIMATELY \$5.2 MILLION FOR SUCH ASSISTANCE TO ABOUT 8,000 SOLDIERS (CONTINUED IN SCHEDULE O)

Form 990, Part III, Line 4b:

EDUCATIONAL AND SCHOLARSHIP PROGRAMS- THE FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLES SPONSORS TO DIRECTLY SEE THE "IMPACT" OF THEIR DONATIONS ON VETERANS LIVES, AND OFFERS THE OPPORTUNITY TO BUILD RELATIONSHIPS WHICH LAST WAY BEYOND THE COMPLETION OF THE RECIPIENTS STUDIES. (CONTINUED IN SCHEDULE O)

Form 990, Part III, Line 4c:

CONSTRUCTION PROGRAMS FIDF HELPS PROVIDE A 'HOME AWAY FROM HOME' BY SPONSORING 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 (CONTINUED IN SCHEDULE O)

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			
Arthur Stark National Chairman	20 00	X		X				0	0	0
Rabbi Peter Weintraub President	20 00	X		X				0	0	0
Nily Falic Chairman Emeritus	20 00	X		X				0	0	0
Larry J Hochberg Chairman Emeritus	20 00	X		X				0	0	0
Robert Bobby Cohen National Vice President	20 00	X		X				0	0	0
Marc Perlman National Vice President	20 00	X		X				0	0	0
Morris Silverman National Vice President	20 00	X		X				0	0	0
Robin Selati Treasurer	20 00	X		X				0	0	0
Dr Michael Kalisman National Secretary	20 00	X		X				0	0	0
Stephen W Rubin Esq Legal Counsel	50 00	X		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			
Ricki Alon Director	1 0 0 0	X						0	0	0
Harvey Axelrod Director	1 0 0 0	X						0	0	0
Sammy Bar-Or Director	1 0 0 0	X						0	0	0
Ronny Ben Josef Director	1 0 0 0	X						0	0	0
Scott Black Director	1 0 0 0	X						0	0	0
Max Blankfeld Director	1 0 0 0	X						0	0	0
Alan Brody Director	1 0 0 0	X						0	0	0
Leo David Director	1 0 0 0	X						0	0	0
Oscar Feldenkries Director	1 0 0 0	X						0	0	0
Tony Felzen Director	1 0 0 0	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			
William Fox Director	1 0 0 0	X						0	0	0
Albert Frank Director	1 0 0 0	X						0	0	0
Fred Gluckman Director	1 0 0 0	X						0	0	0
Joel Greenberg Director	1 0 0 0	X						0	0	0
Harry Gross Director	1 0 0 0	X						0	0	0
Paul Guerin Director	1 0 0 0	X						0	0	0
Irwin Haber Director	1 0 0 0	X						0	0	0
David Hager Director	1 0 0 0	X						0	0	0
Daniel Hyman Director	1 0 0 0	X						0	0	0
MeirMikeIzak Director	1 0 0 0	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			
Marc Jason Director	1 0 0 0	X						0	0	0
Jerry Kaplan Director	1 0 0 0	X						0	0	0
Dr Shmuel Katz Director	1 0 0 0	X						0	0	0
Alan Katz Director	1 0 0 0	X						0	0	0
Alon Kaufman Director	1 0 0 0	X						0	0	0
Jared Kushner Resigned 12017 Director	1 0 0 0	X						0	0	0
Richard Kwal Director	1 0 0 0	X						0	0	0
Avi Lerner Director	1 0 0 0	X						0	0	0
Nathan Lewinger Director	1 0 0 0	X						0	0	0
Melinda Lowell Paltrow Director	1 0 0 0	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			
Nicole Lowenstein Director	1 0 0 0	X						0	0	0
Daniel Mani Director	1 0 0 0	X						0	0	0
Jerry Mizel Director	1 0 0 0	X						0	0	0
Sam Moshe Director	1 0 0 0	X						0	0	0
Wendy Moskowitz Director	1 0 0 0	X						0	0	0
Jorde Nathan Director	1 0 0 0	X						0	0	0
Soraya Younes Nazarian Director	1 0 0 0	X						0	0	0
Ann Newman Thru 52017 Director	1 0 0 0	X						0	0	0
Spencer Partrich Director	1 0 0 0	X						0	0	0
AMITAI RAZIEL Director	1 0 0 0	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			
Robert Polak Director	1 0 0 0	X						0	0	0
Peter Reisman Director	1 0 0 0	X						0	0	0
Israel Roizman Director	1 0 0 0	X						0	0	0
Tony Rubin Director	1 0 0 0	X						0	0	0
Ari Ryan Director	1 0 0 0	X						0	0	0
Haim Saban Director	1 0 0 0	X						0	0	0
Monica Sasson Director	1 0 0 0	X						0	0	0
Steven Schultz Director	1 0 0 0	X						0	0	0
Jason Schwalbe Director	1 0 0 0	X						0	0	0
Fela Shapell Director	1 0 0 0	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			
Gary Shiffman Thru 52017 Director	1 0 0 0	X						0	0	0
DrRobert Shillman Director	1 0 0 0	X						0	0	0
Joe Sieber Director	1 0 0 0	X						0	0	0
Ron Simms Director	1 0 0 0	X						0	0	0
Norman Smith Director	1 0 0 0	X						0	0	0
Garry Sobel Director	1 0 0 0	X						0	0	0
Lloyd Sokoloff Director	1 0 0 0	X						0	0	0
Barry Tatelman Director	1 0 0 0	X						0	0	0
Elie Weiss Director	1 0 0 0	X						0	0	0
Michael Werner Director	1 0 0 0	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			
David Wiener Director	1 0 0 0	X						0	0	0
Shahram Yaghoubzadeh Director	1 0 0 0	X						0	0	0
Ofer Yardeni Director	1 0 0 0	X						0	0	0
Robert Zarnegin Director	1 0 0 0	X						0	0	0
Arie Zwiag Director	1 0 0 0	X						0	0	0
Meir Klifi-Amir National Director & CEO	40 0 0 0			X				1,062,639	0	44,046
Ron Aloni Chief Financial Officer	40 0 0 0			X				300,475	0	49,547
Lilach Ohad Chief Operating Officer	40 0 0 0			X				212,808	0	19,505
Nina Hanan Chief Development Officer	40 0 0 0				X			265,250	0	20,657
Jenna Griffin Executive Director	40 0 0 0				X			162,802	0	3,463

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			
Galit Brichta Executive Director	40 0 0 0				X			281,931	0	44,814
Tamir Oppenheim Executive Director	40 0 0 0				X			175,099	0	40,453
Shelly Kaidar Vice President Of Projects	40 0 0 0				X			154,021	0	44,929
Lilach Asofsky Vice President of Marketing	40 0 0 0					X		207,034	0	36,823
Dina Ben Ari Executive Director	40 0 0 0					X		180,424	0	23,689
Nir Benzvi Executive Director	40 0 0 0					X		170,733	0	35,763
Jonathan D Bernstein Executive Director	40 0 0 0					X		150,345	0	26,474
Lior Zommer Director of Special Events	40 0 0 0					X		147,349	0	38,856

SCHEDULE A
(Form 990 or 990-EZ)

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.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (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

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

The organization is not a private foundation because it is (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")	72,377,566	101,857,770	97,119,731	111,260,651	122,558,864	505,174,582
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 Total. Add lines 1 through 3	72,377,566	101,857,770	97,119,731	111,260,651	122,558,864	505,174,582
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)						43,774,365
6 Public support. Subtract line 5 from line 4						461,400,217

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	72,377,566	101,857,770	97,119,731	111,260,651	122,558,864	505,174,582
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,008,050	1,021,239	1,042,142	1,128,840	1,344,045	5,544,316
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,381,616	4,991,562	4,544,918	4,692,860	5,107,624	23,718,580
11 Total support. Add lines 7 through 10						534,437,478

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 2017 (line 6, column (f) divided by line 11, column (f))	14	86.334 %
15 Public support percentage for 2016 Schedule A, Part II, line 14	15	89.384 %

16a 33 1/3% support test—2017. 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—2016. 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—2017. 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—2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►		(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. 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 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	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 12a or 12b 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	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 I of Schedule L (Form 990 or 990-EZ).		
	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 9a) 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 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	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		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
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? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations Answer (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? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:

Software Version:

EIN: 13-3156445

Name: Friends of the Israel Defense Forces

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
Friends of the Israel Defense Forces

Employer identification number
13-3156445

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

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

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	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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, handling of violations, and enforcing conservation easements during the year ► _____

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 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" on 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 on 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 on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,425,663	3,479,963	2,914,589	1,967,932	2,386,102
b Contributions	1,164,450	3,392,000	565,374	946,657	-418,170
c Net investment earnings, gains, and losses	913,109	48,637	27,748	33,962	42,668
d Grants or scholarships					
e Other expenditures for facilities and programs	183,579	48,637	27,748	33,962	42,668
f Administrative expenses					
g End of year balance	9,319,643	6,871,963	3,479,963	2,914,589	1,967,932

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 0 %
 - b** Permanent endowment ▶ 86 200 %
 - c** Temporarily restricted endowment ▶ 13 800 %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | Yes | No |
|--|---------------|----|
| (i) unrelated organizations | 3a(i) | No |
| (ii) related organizations | 3a(ii) | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		776,812	173,004	603,808
d Equipment		57,239	30,204	27,035
e Other		805,056	538,284	266,772
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				897,615

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) GOVT GUARANTEED OBLIG	19,555,978	F
(B) MUTUAL FUNDS	4,027,239	F
(C) COMMON TRUST FUNDS	11,263,469	F
(D) STATE OF ISRAEL BONDS	6,076,022	F
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	40,922,708	

Part VIII Investments—Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
ANNUITY PAYABLE	8,766,879
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	8,766,879

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	122,838,335
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	-666,893	
b	Donated services and use of facilities	2b	457,138	
c	Recoveries of prior year grants	2c	0	
d	Other (Describe in Part XIII)	2d	176,681	
e	Add lines 2a through 2d		2e	-33,074
3	Subtract line 2e from line 1		3	122,871,409
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	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	122,871,409

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	100,600,839
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	457,138	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d	3,169,246	
e	Add lines 2a through 2d		2e	3,626,384
3	Subtract line 2e from line 1		3	96,974,455
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	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	96,974,455

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
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 13-3156445
Name: Friends of the Israel Defense Forces

Supplemental Information

Return Reference	Explanation
PART V, LINE 4	INTENDED USES OF THE ENDOWMENT FUNDS TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES FIDF has updated the endowment funds schedule reported on Part V to properly include the value of all endowment funds The beginning balance reported on the 2017 return reflects a recalculation of prior years to reflect this change PART X, LINE 2 FIN 48 DISCLOSURE GUIDANCE IN THE AREA OF "ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES" UNDER FASB ASC 740, CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT THIS STANDARD PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN BE RECOGNIZED IN THE FINANCIAL STATEMENTS ONLY IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED, IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY THE STANDARD ALSO PROVIDES GUIDANCE ON MEASUREMENT, CLASSIFICATION, INTEREST AND PENALTIES, AND DISCLOSURE THE YEARS ENDED DECEMBER 31 2014, 2015, 2016, AND 2017 REMAIN OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES FIDF HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS, TO IDENTIFY AND REPORT UNRELATED INCOME, IF ANY, TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS NEXUS, AND, TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D	RECONCILIATION OF REVENUE TO THE AUDITED FINANCIAL STATEMENTS CHANGE IN SPLIT INTEREST AGREEMENTS \$133,445 UNREALIZED GAIN ON FOREIGN CURRENCY \$43,236 ----- TOTAL \$176,681 --- -----

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D	RECONCILIATION OF EXPENSES TO THE AUDITED FINANCIAL STATEMENTS BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES \$ 4,411,809 CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS \$(1,242,563) -- ----- TOTAL \$3,169,246 -----

**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
2017
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** Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in 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) See Add'l Data					
(2)					
(3)					
(4)					
(5)					
3a Sub-total	1	9			70,566,416
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)	1	9			70,566,416

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)								Schedule F (Form 990) 2017	
(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 ▶ 34

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	4,470	15,818,000	WIRE			
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, 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 separately 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).

Return Reference	Explanation
PART I, LINE 2	<p>PROCEDURE FOR MONITORING THE USE OF GRANTS AND OTHER ASSISTANCE 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 FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE TO BE ELIGIBLE, VETERANS MUST, AMONG OTHER CRITERIA, COME FROM A COMBAT OR COMBAT-SUPPORT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT MIGHT OTHERWISE PREVENT THEM FROM PURSUING HIGHER EDUCATION APPLICANTS' ELIGIBILITY IS DETERMINED BY FIDF IMPACT! STAFF THROUGH REVIEW OF RELEVANT DOCUMENTATION AND PERSONAL INTERVIEWS TO MAINTAIN ELIGIBILITY, EACH SCHOLARSHIP RECIPIENT IS FURTHER REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP AND MAINTAIN APPROPRIATE ACADEMIC STANDARDS THIS IS MONITORED BY THE FIDF IMPACT! STAFF THROUGH COMMUNICATION WITH THE VARIOUS ACADEMIC INSTITUTES AND THE COMMUNITY ORGANIZATIONS WHERE THE STUDENTS VOLUNTEER TRANSFERS TO SCHOLARSHIP RECIPIENTS ARE MADE 3-TIMES A YEAR AFTER VERIFICATION OF CONTINUED ELIGIBILITY</p>

Additional Data

Software ID:

Software Version:

EIN: 13-3156445

Name: Friends of the Israel Defense Forces

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
Middle East and North Africa	1	9	Program Services	FIDF Projects	1,523,867
Middle East and North Africa	0	0	Grantmaking		69,042,549

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	32,676,956	WIRE			
		Middle East and North Africa	General Support	4,223,212	WIRE			

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	2,800,000	WIRE			
		Middle East and North Africa	General Support	2,634,928	WIRE			

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	2,142,911	WIRE			
		Middle East and North Africa	General Support	2,132,124	WIRE			

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

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Middle East and North Africa	General Support	1,385,760	WIRE			
		Middle East and North Africa	General Support	985,000	WIRE			

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	796,138	WIRE			
		Middle East and North Africa	General Support	763,486	WIRE			

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	620,000	WIRE			
		Middle East and North Africa	General Support	567,419	WIRE			

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	250,000	WIRE			
		Middle East and North Africa	General Support	200,644	WIRE			

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	157,000	WIRE			
		Middle East and North Africa	General Support	130,000	WIRE			

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	111,207	WIRE			
		Middle East and North Africa	General Support	99,000	WIRE			

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	95,000	WIRE			
		Middle East and North Africa	General Support	69,749	WIRE			

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	66,003	WIRE			
		Middle East and North Africa	General Support	50,000	WIRE			

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	50,000	WIRE			
		Middle East and North Africa	General Support	31,917	WIRE			

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	30,028	WIRE			
		Middle East and North Africa	General Support	30,000	WIRE			

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	30,000	WIRE			
		Middle East and North Africa	General Support	26,971	WIRE			

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	24,796	WIRE			
		Middle East and North Africa	General Support	13,001	WIRE			

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	10,000	WIRE			
		Middle East and North Africa	General Support	10,000	WIRE			

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	6,000	WIRE			
		Middle East and North Africa	General Support	5,300	WIRE			

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

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

OMB No 1545-0047

2017

**Open to Public
Inspection**

Name of the organization
Friends of the Israel Defense Forces

Employer identification number
13-3156445

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|--|
| <p>a <input type="checkbox"/> Mail solicitations</p> <p>b <input checked="" type="checkbox"/> Internet and email solicitations</p> <p>c <input type="checkbox"/> Phone solicitations</p> <p>d <input type="checkbox"/> In-person solicitations</p> | <p>e <input type="checkbox"/> Solicitation of non-government grants</p> <p>f <input type="checkbox"/> Solicitation of government grants</p> <p>g <input checked="" type="checkbox"/> Special fundraising events</p> |
|--|--|
- 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 The Messina Group Inc 1155 Connecticut Ave NW 4th Flr Washington, DC 20036	fundraising strategy		No	4,300,000	480,000	3,820,000
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total				4,300,000	480,000	3,820,000

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

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

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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		LA Dinner (event type)	NY Dinner (event type)	90 (total number)	Total events (add col (a) through col (c))
1	Gross receipts	41,003,898	10,743,659	26,694,263	78,441,820
2	Less Contributions	40,773,898	10,533,569	23,206,674	74,514,141
3	Gross income (line 1 minus line 2)	230,000	210,090	3,487,589	3,927,679
Direct Expenses	4 Cash prizes				
	5 Noncash prizes			44,539	44,539
	6 Rent/facility costs	31,514	10,000	304,291	345,805
	7 Food and beverages	407,326	477,993	2,195,092	3,080,411
	8 Entertainment	185,343	24,521	424,627	634,491
	9 Other direct expenses	6,093	21,546	2,538,019	2,565,658
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				
11 Net income summary Subtract line 10 from line 3, column (d) ▶					-2,743,225

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

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		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes			187,451	187,451
	4 Rent/facility costs			26,977	26,977
	5 Other direct expenses			415,634	415,634
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 5 000 % <input type="checkbox"/> No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶					566,923

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

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

b If "No," explain _____
THE ORGANIZATION WAS NOT REQUIRED TO BE LICENSED FOR THE 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 activity 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 ▶ JEFFREY GOLDBERG as of July 2018

Address ▶ 60 EAST 42ND STREET
NEW YORK, NY 101650015

- 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 ▶ JEFFREY GOLDBERG as of July 2018

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ See Part V

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
PART I, LINE 2B (V)	OTHER THAN THE FUNDRAISING FEES DISCLOSED, FIDF ALSO PAID THE MESSINA GROUP, INC \$720,000 FOR MEDIA BUYS
Part III, Line 16	JEFFREY GOLDBERG, CFO, PREPARES THE BOOKS AND RECORDS FOR THE ORGANIZATIONS GAMING/SPECIAL EVENTS AND OVERSEES MANAGEMENT OF THE GAMING OPERATION THESE RESPONSIBILITIES ARE PART OF HIS ROLE AS CFO HE DOES NOT RECEIVE SEPARATE COMPENSATION RELATED TO MANAGEMENT OF THE GAMING OPERATION

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" on 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

2017

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		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>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.</p>	1b	Yes			
<p>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?</p>	2	Yes			
<p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a		No		
	4b		No		
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a	Yes			
	5b		No		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No		
	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7	Yes			
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

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 FIDF'S NATIONAL DIRECTORS ARE IDF MAJOR GENERALS WHO HAVE RECENTLY RETIRED FROM ACTIVE SERVICE AFTER LONG AND DISTINGUISHED CAREERS. BECAUSE IT IS CUSTOMARY FOR SENIOR IDF OFFICERS SERVING IN THE UNITED STATES TO RECEIVE A HOUSING ALLOWANCE, THE COMPENSATION COMMITTEE DETERMINED THAT IT WAS ESSENTIAL TO PROVIDE THIS ALLOWANCE IN ORDER TO SECURE THE SERVICES OF A SENIOR (RESERVE) MAJOR GENERAL. THE COST OF THIS TAXABLE ALLOWANCE IS INCLUDED IN THE TOTAL COMPENSATION REPORTED. TAX INDEMNIFICATION AND GROSS-UP PAYMENTS TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS ARE PROVIDED TO THE NATIONAL DIRECTOR IN RELATION TO THE HOUSING ALLOWANCE. THIS WAS TREATED AS A TAXABLE BENEFIT. PART I, LINE 5A BONUS CONTINGENT ON REVENUE FIDF's National Director's bonus is contingent on the amount of revenue for the year.
PART I, LINE 7	NON-FIXED PAYMENTS 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.

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 on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1Meir Klifi-Amir National Director & CEO	(i)	383,071	400,000	279,568	10,760	33,286	1,106,685	0
	(ii)	0	0	0	0	0	0	0
1Ron Aloni Chief Financial Officer	(i)	287,437	7,000	6,038	8,839	40,708	350,022	0
	(ii)	0	0	0	0	0	0	0
2Lilach Ohad Chief Operating Officer	(i)	204,558	7,000	1,250	6,414	13,091	232,313	0
	(ii)	0	0	0	0	0	0	0
3Nina Hanan Chief Development Officer	(i)	257,000	7,000	1,250	7,681	12,976	285,907	0
	(ii)	0	0	0	0	0	0	0
4Jenna Griffin Executive Director	(i)	148,592	10,000	4,210	0	3,463	166,265	0
	(ii)	0	0	0	0	0	0	0
5Galit Brichta Executive Director	(i)	266,893	9,000	6,038	8,189	36,625	326,745	0
	(ii)	0	0	0	0	0	0	0
6Tamir Oppenheim Executive Director	(i)	162,112	7,000	5,987	3,623	36,830	215,552	0
	(ii)	0	0	0	0	0	0	0
7Shelly Kaidar Vice President Of Projects	(i)	140,983	7,000	6,038	4,769	40,160	198,950	0
	(ii)	0	0	0	0	0	0	0
8Lilach Asofsky Vice President of Marketing	(i)	194,050	7,000	5,984	0	36,823	243,857	0
	(ii)	0	0	0	0	0	0	0
9Dina Ben Ari Executive Director	(i)	170,104	7,000	3,320	5,251	18,438	204,113	0
	(ii)	0	0	0	0	0	0	0
10Nir Benzvi Executive Director	(i)	138,746	26,000	5,987	4,732	31,031	206,496	0
	(ii)	0	0	0	0	0	0	0
11Jonathan D Bernstein Executive Director	(i)	141,025	6,000	3,320	4,502	21,972	176,819	0
	(ii)	0	0	0	0	0	0	0
12Lior Zommer Director of Special Events	(i)	134,311	7,000	6,038	4,408	34,448	186,205	0
	(ii)	0	0	0	0	0	0	0

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
 ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
Friends of the Israel Defense Forces

Employer identification number
13-3156445

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
 Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) MEIR KLIFI-AMIR	CEO	See Part V		X	10,809	10,067		No	Yes		Yes	
Total						▶ \$	10,067					

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
PART II, LINE 1, COLUMN C	PURPOSE OF THE RECEIVABLE FIDF PROVIDES THE NATIONAL DIRECTOR AND CEO WITH AN HOUSING ALLOWANCE, WHICH IS GROSSED-UP FOR TAXES BASED ON A PROJECTED TAX RATE DURING 2017, FIDF PAID A TAX ADVANCE TO ACCOUNT FOR POTENTIAL INSUFFICIENT GROSS-UP OF THE HOUSING ALLOWANCE, WHICH WAS RECORDED AS A RECEIVABLE ONCE FINAL TAX CALCULATIONS ARE MADE, THE CORRECTED AMOUNT WILL BE POSTED AS ADDITIONAL COMPENSATION AND THE BALANCE WILL BE REPAYED TO FIDF BY THE NATIONAL DIRECTOR AND CEO

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2017

▶ **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**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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	142	2,080,853	Fair Market Value
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous	X	34	20,545	Fair Market Value
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	334	231,990	Fair Market Value
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

	Yes	No
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?		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 nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		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		

Part II 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
SCHEDULE M, PART I, COLUMN B	THE NUMBER OF CONTRIBUTIONS IS REPORTED ON COLUMN B

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

Name of the organization

Friends of the Israel Defense Forces

Employer identification number

13-3156445

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III - PROGRAM SERVICE, LINE 4A	<p>Wellbeing and Recreational Programs (Continued) THE LONE SOLDIERS PROGRAM ENSURES LONE SOLDIERS NEVER FEEL TRULY ALONE BY ENABLING 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 SOLDIERS, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR HOME COUNTRIES DURING THEIR PERIOD OF SERVICE DURING 2017, FIDF PROVIDED APPROXIMATELY \$4.3 MILLION TO ASSIST OVER 3,000 LONE SOLDIERS THROUGH THESE PROGRAMS THE LEGACY PROGRAM PROVIDES COMFORT AND CARE BY HELPING THOSE FAMILIES WHO HAVE SUFFERED A DEVASTATING LOSS OF A LOVED ONE FALLING DURING MILITARY SERVICE THROUGH RECREATIONAL VACATIONS IN ISRAEL WITH ACTIVITIES SUCH AS WORKSHOPS, SHOWS, EXCURSIONS, ENTERTAINMENT BY POPULAR ISRAELI ARTISTS, SPORTS ACTIVITIES, AND MORE, FIDF STANDS UNITED BY THE SIDE OF THESE BELOVED FAMILIES THROUGH THEIR LIVES THE PROGRAM ALSO SPONSORS TRIPS TO THE UNITED STATES FOR CHILDREN AND SIBLINGS OF FALLEN SOLDIERS WHO SHARE THE EXPERIENCE OF SUMMER CAMP IN THE U.S. WITH AMERICANS OF SIMILAR AGE DURING 2017, FIDF PROVIDED APPROXIMATELY \$1.0 MILLION FOR SUCH ACTIVITIES, AIDING OVER 1,000 MEMBERS OF BEREAVED FAMILIES, INCLUDING TRIPS TO THE UNITED STATES FOR MORE THAN 50 CHILDREN OF VARIOUS AGES THE SPIRIT/REST AND RECREATION PROGRAM SPONSORS VARIOUS UNITS WITH WELLBEING NEEDS SUCH AS FUN DAYS, TRIPS AND SPORTS EVENTS AND WELLBEING EQUIPMENT, AND PROVIDES A WEEK OF REST AND RECOVERY FOR ACTIVE-DUTY COMBAT UNITS SOLDIERS ENJOY A WEEK OF REST AND RECOVERY AT RECREATION CENTERS WHICH ARE FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOLS, FITNESS ROOMS, AND OTHER AMENITIES DURING 2017, FIDF PROVIDED APPROXIMATELY \$3.5 MILLION FOR SUCH ACTIVITIES, SPONSORING 41 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF ABOUT 19,200 SOLDIERS THE ADOPT A BRIGADE PROGRAM PROVIDES SUPPORT FOR THE DIGNITY PROGRAM, SPIRIT PROGRAM, THE LONE SOLDIERS PROGRAM AND GENERAL WELLBEING ACTIVITIES OF THE DESIGNATED BRIGADES DURING 2017, FIDF PROVIDED APPROXIMATELY \$3.1 MILLION TO SPONSOR THE GENERAL WELLBEING NEEDS OF THE 9 BRIGADES ADOPTED BY FIDF (APPROXIMATELY 33,700 SOLDIERS) THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL ACTIVITIES FOR DESIGNATED BATTALIONS DURING 2017, FIDF PROVIDED APPROXIMATELY \$1.5 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER WELLBEING ACTIVITIES FOR THE 69 BATTALIONS ADOPTED BY FIDF (APPROXIMATELY 23,200 SOLDIERS) THE WOUNDED VETERANS PROGRAM OFFERED A SECOND CHANCE AT A LIFE WITHOUT LIMITATIONS IN 2017 WITH APPROXIMATELY \$5.3 MILLION TO SPONSOR ACTIVITIES SUPPORTING OVER 2,400 WOUNDED VETERANS THE SPIRITUAL NEEDS PROGRAM, IN COOPERATION WITH THE IDF RABBINATE, PROVIDES FOR JUDAICA AND RITUAL ARTICLES, HOLIDAY CELEBRATIONS AND ACTIVITIES AND OTHER EDUCATIONAL AND SOCIAL ACTIVITIES DURING 2017, FIDF PROVIDED APPROXIMATELY \$3.8 MILLION TO SPONSOR SUCH ARTICLES AND ACTIVITIES</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III - PROGRAM SERVICE, LINE 4B	Educational and Scholarship Programs (Continued) TO BE ELIGIBLE, VETERANS MUST COME FROM A COMBAT OR COMBAT-SUPPORT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT PREVENTS 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 FIDF PARTNERS WITH 17 ORGANIZATIONS WHICH EMPOWER THE STUDENTS TO HELP THEIR COMMUNITIES AND IMPROVE THEIR ENVIRONMENT DURING 2017, FIDF WAS ABLE TO FUND APPROXIMATELY 4,470 SCHOLARSHIPS FOR THE 2017-2018 ACADEMIC YEAR OF COLLEGE OR UNIVERSITY STUDY REPRESENTING APPROXIMATELY \$15.8 MILLION OF SCHOLARSHIP ASSISTANCE IN 2017, FIDF ALSO SPONSORED APPROXIMATELY \$7.4 MILLION OF EDUCATIONAL PROGRAMS WHICH PROVIDE FOR A SUCCESSFUL CONTINUUM FROM HIGH SCHOOL TO HIGHER EDUCATION, OR FOR SOLDIERS TO ENTER DIRECTLY INTO THE JOB MARKET THESE PROGRAMS UTILIZE SEMINARS, WORKSHOPS, DISCUSSION GROUPS AND FIELD TRIPS TO ALSO ASSIST NEW IMMIGRANT SOLDIERS IN THEIR ASSIMILATION PROCESS, PROVIDE ENRICHMENT OPPORTUNITIES TO SOLDIERS WITH SPECIAL NEEDS, AND DEVELOP EDUCATIONAL RESOURCES DURING 2017 ABOUT 13,400 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES SPONSORED BY FIDF

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART III - PROGRAM SERVICE, LINE 4C	Construction Programs (Continued) 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 2017 WAS AS FOLLOWS 10 CONSTRUCTION PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$14.0 MILLION, 8 ADDITIONAL PROJECTS WERE UNDER CONSTRUCTION, WITH A TOTAL BUDGET OF APPROXIMATELY \$21.1 MILLION, AND 8 PROJECTS WERE IN THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$27.3 MILLION IN ADDITION, 96 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$2.6 MILLION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IV, LINE 12 & PART XII, LINE 2B	FINANCIAL STATEMENTS AND REPORTING THE ORGANIZATION ANNUALLY HAS ITS FINANCIAL STATEMENTS AUDITED BY AN INTERNATIONAL PUBLIC ACCOUNTING FIRM FOR THE YEAR ENDED DECEMBER 31, 2017, THE FINANCIAL STATEMENT AUDIT IS SUBSTANTIALLY COMPLETE AS OF THE DATE OF THE FILING OF THE FORM 990 THESE FINANCIAL STATEMENTS WILL BE ISSUED BY THE END OF NOVEMBER 2018 FORM 990, PART VI, SECTION B, LINE 11 FORM 990 REVIEW PROCESS 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 AND ITS LEGAL COUNSEL 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY MONITORING AND ENFORCEMENT 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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, LINES 15A AND 15B	PROCESS FOR DETERMINING COMPENSATION 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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	<p>OTHER CHANGES IN NET ASSETS CHANGE IN SPLIT INTEREST AGREEMENTS \$ 133,445 UNREALIZED GAIN ON FOREIGN CURRENCY \$ 43,236 BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES (\$4,411,809) CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS \$1,242,563 ----- TOTAL (2,992,565) -----</p> <p>---</p>