PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 03-01-07
| 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.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Α	For the	2022 calendar year, or tax year beginning	and	ending				
	Check if applicable	C Name of organization			D Employe	r identifica	ation numbe	r
	Addres	FRIENDS OF THE ISRAEL DEFENSE FOR	CES					
	Name change				13-3	156445		
	Initial return	Number and street (or P.O. box if mail is not del	ivered to street address)	Room/suite	E Telephon	e number		
	Final	60 EAST 42ND STREET	110100 10 011001 0001	Troom, oute		44-3118		
	return/ termin- ated	City or town, state or province, country, and	ZIP or foreign postal code		G Gross receip	ıts \$	134	376,665.
	Amend		zii oi loroigii pootai oodo		H(a) Is this a			,
	Applica		STEVEN WEIL		1	ordinates?		s X No
	pendin	SAME AS C ABOVE			H(b) Are all sub			
	Tax-exe	mpt status: X 501(c)(3) 501(c) ()	(insert no.) 4947(a)(1)	or 527	1 ` ′		st. See instru	
	Websit		(11100121102)	01 021	H(c) Group			0110110
		··	sociation Other	1 Year	of formation: 1		State of legal of	lomicile: NY
		Summary	000000000000000000000000000000000000000	μ τοαι	or formation.	141	Otato or logar t	dominono,
		Briefly describe the organization's mission or most	significant activities: TO TRAI	NSFORM TH	HE LIVES OF	THE		
ą	3 ;	YOUNG MEN AND WOMEN OF THE ISRAEL DEFI						
200	2		ntinued its operations or dispos		than 25% of it	ts net asse	ots.	
Governance	3	Number of voting members of the governing body				1 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	76
ć	3 4	Number of independent voting members of the gov						76
ď	ช 📋 🗋	Total number of individuals employed in calendar y				···· • • • • • • • • • 		137
į	6	Fotal number of volunteers (estimate if necessary)						601
Activities	7a	Fotal unrelated business revenue from Part VIII, col				····		0.
ð	ا ا ا ا	Net unrelated business taxable income from Form						0.
	<u> </u>	vot armolated saemiese taxasie meeme nem rem			Prior Yea		Current	Year
	. 8	Contributions and grants (Part VIII, line 1h)			81,98	2,315.		401,186.
Revenue	9 1				•	0.	,	0.
9	10	nvestment income (Part VIII, column (A), lines 3, 4,			5,16	5,407.	3	109,920.
ď	11 (Other revenue (Part VIII, column (A), lines 5, 6d, 8c,				3,630.	-	172,508.
	1	Fotal revenue - add lines 8 through 11 (must equal				1,352.	-	338,598.
		Grants and similar amounts paid (Part IX, column (9,258.	-	090,961.
	1	Benefits paid to or for members (Part IX, column (A			•	0.	,	0.
	اسما	Salaries, other compensation, employee benefits (F			15,37	0,081.	15	716,135.
Fynancae	16a	Professional fundraising fees (Part IX, column (A), li				0,000.		0.
9	5 .ou	Fotal fundraising expenses (Part IX, column (D), line		195.		,		
Ĭ	ا کا	Other expenses (Part IX, column (A), lines 11a-11d,	-		7,91	8,173.	8 .	938,523.
		Fotal expenses. Add lines 13-17 (must equal Part IX				7,512.		745,619.
		Revenue less expenses. Subtract line 18 from line				6,160.	3 ,	592,979.
'n	Si .c	To the second of	. =	Ве	ginning of Curr		End of	
ets	열 20 -	Total assets (Part X, line 16)			197,06		199,	809,403.
Ass	Q					5,836.	-	506,617.
Net	∯ 22 ∣	Net assets or fund balances. Subtract line 21 from			174,07	9,130.	174,	302,786.
P	art II	Signature Block		•		•		
Un	der penal	ties of perjury, I declare that I have examined this return,	including accompanying schedules	and stateme	ents, and to the	best of my k	knowledge and	belief, it is
tru	e, correct	t, and complete. Declaration of preparer (other than office	r) is based on all information of wh	nich preparer	has any knowle	dge.		
		COPY - DO NOT FILE						
Siç	gn	Signature of officer			Date			
He	l.	ALAN SRULOWITZ, CFO						
		Type or print name and title						
		Print/Type preparer's name	Preparer's signature		Date	Check	PTIN	
Pai	id	YING LI	Ging Li		10/26/23	if self-employed	P0134313	1
	ı	Firm's name GRANT THORNTON LLP			Firm'		6-6055558	
	e Only	Firm's address 757 THIRD AVENUE, 3RD FLOO	DR .					
	-	NEW YORK, NY 10017-2013			Phon	ne no.212-	624-5242	
Ma	v the IF	S discuss this return with the preparer shown about	ve? See instructions				. X Yes	No

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Type or Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) print FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your 60 EAST 42ND STREET return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions. NEW YORK, NY 10165-0015 Enter the Return Code for the return that this application is for (file a separate application for each return) 1 **Application** Return **Application** Return Is For Is For Code Code Form 1041-A Form 990 or Form 990-EZ 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 Form 990-T (trust other than above) 06 Form 8870 12 Form 990-T (corporation) ALAN SRULOWITZ, CFO The books are in the care of ► 60 EAST 42ND STREET SUITE 1820 - NEW YORK, NY 10165 Telephone No. ▶ 212-244-3118 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box 🕨 📉 and attach a list with the names and TINs of all members the extension is for. NOVEMBER 15, 2023 I request an automatic 6-month extension of time until , to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 2022 or tax year beginning , and ending Initial return Final return If the tax year entered in line 1 is for less than 12 months, check reason: Change in accounting period 3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and 0. estimated tax payments made. Include any prior year overpayment allowed as a credit. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment

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

Form 8868 (Rev. 1-2022)

instructions

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
•	during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	T.		
Ŭ	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to	Ť		
U		6		x
-	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			l
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
-	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	Х	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
ч	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
u		11d		x
_	Part X, line 16? If "Yes," complete Schedule D, Part IX		Х	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Λ	\vdash
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		v	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	_
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	Х	
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b	Х	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	Х	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	Х	
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			
	,	19	Х	
20-	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		х
20a	·	20a 20b		
b O4	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	ZUD		\vdash
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? If "Yes." complete Schedule I, Parts I and II	21		Х

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Form	1990 (2022) FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156 TRIV Checklist of Required Schedules (continued)	445	P	age 4
Ра	Checklist of Required Schedules (continued)		Voc	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
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? If "Yes," complete			
	Schedule J	23	х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			\vdash
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?			
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?			
	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? If "Yes," complete Schedule L, Part I	25a		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			\vdash
_	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			\vdash
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,	·		
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
20	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
u	"Yes," complete Schedule L, Part IV	28a		x
h	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV			х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>	200		
·	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	. 25		
30	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>	.		
02	, ,	32		x
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	02		
33	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	33		┢▔
5 4	· · · · · · · · · · · · · · · · · · ·	34		x
25.0	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?			x
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	35a		
b		35b		
36	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	330		\vdash
36		26		x
27	If "Yes," complete Schedule R, Part V, line 2	36		+
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	37		x
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	. 37		+^-
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	20	х	
D-	Note: All Form 990 filers are required to complete Schedule O rt V Statements Regarding Other IRS Filings and Tax Compliance	38	-23	

	Check if Schedule O contains a response or note to any line in this Part V					
					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	129			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1 b	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and re-	eportab	le gaming			
	(gambling) winnings to prize winners?			10	х	

13-3156445

Form 990 (2022) FRIENDS OF THE ISRAEL DEFENSE FORCES

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	o o i oonanaca,		Yes	No
22	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,		163	NO
Za	filed for the calendar year ending with or within the year covered by this return 2a 137			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		х
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	<u> </u>		
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Х	
b	If "Yes," enter the name of the foreign country ISRAEL			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a		5a		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a				
	any contributions that were not tax deductible as charitable contributions?	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Х	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
^	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.	9a		
a	Did the sponsoring organization make any taxable distributions under section 4966? Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	90		
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			77
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х
_b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		-
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			•
	excess parachute payment(s) during the year?	15		Х
10	If "Yes," see the instructions and file Form 4720, Schedule N.	40		Х
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		_
17	If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.	17		
	11 100, Complete 1 Offit 0000.			

13-3156445 Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule 0. b Enter the number of voting members included on line 1a, above, who are independent 1b			Х
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		Yes	No
body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	76		
b. Enter the number of voting members included on line 1a, above, who are independent			
	76		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
officer, director, trustee, or key employee?	2		х
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision	ion		
of officers, directors, trustees, or key employees to a management company or other person?	_		х
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			х
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			х
6 Did the organization have members or stockholders?	_		х
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
more members of the governing body?	7a		x
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
persons other than the governing body?	7b		x
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?		х	
b Each committee with authority to act on behalf of the governing body?		Х	
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 on Schedule O	9		x
Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	j <u>J</u>		
(This Section B requests information about policies not required by the internal Revenue Code.)		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		140
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates	l l		
and branches to ensure their operations are consistent with the organization's exempt purposes?	·	x	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filling the		·	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.	110		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	128	х	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	l l	<u>'</u>	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			
on Schedule O how this was done	120	x	
on scriedule o now tris was done			
13 Did the organization have a written whistlehlower policy?		Х	
Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy?			
14 Did the organization have a written document retention and destruction policy?	14		
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen 	14		
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 	14	X	
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 	14 15a	X	
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization 	14 15a	X	
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 	14 15a	X	
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a 	14 15a 15b	X X X	X
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 	14 15a 15b	X X X	х
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation. 	14 15a 15b	X X X	X
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 	14 15a 15b 16a	X X	X
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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? 	14 15a 15b 16a	X X	x
 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independen persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on 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? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure 	14 15a 15b 16a	X X	X
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filed 	14 15a 15b 16a 16a 16b	X X X	
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filedSEE_SCHEDULE_O Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section) 	14 15a 15b 16a 16a 16b	X X X	
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section public inspection. Indicate how you made these available. Check all that apply. 	14 152 152 152 162 162 162 162 162 162 162 162 162 16	X X X	
Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Dother officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Ida Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website X Upon request Other (explain on Schedule O)	14 15a 15a 15b 16a	x x x	
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization	14 15a 15a 15b 16a	x x x	
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE 0 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section for public inspection. Indicate how you made these available. Check all that apply.	14 15a 15a 15b 16a	x x x	
 Did the organization have a written document retention and destruction policy? 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? The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 List the states with which a copy of this Form 990 is required to be filed	14 15a 15a 15b 16a	x x x	

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per	box	not c , unle: cer ar	ss per	ition more rson is	than o	n an	(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of
	week (list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) STEVEN WEIL	40.00									
CHIEF EXECUTIVE OFFICER	0.00			Х				604,843.	0.	62,022.
(2) NADAV PADAN	40.00									
NATIONAL DIRECTOR	0.00			Х				456,075.	0.	47,219.
(3) ALAN SRULOWITZ	40.00									
CHIEF FINANCIAL OFFICER	0.00			Х				287,115.	0.	56,556.
(4) GALIT BRICHTA	40.00									
VICE PRESIDENT, NORTHEAST REGION	0.00				Х			278,890.	0.	53,151.
(5) TAMIR OPPENHEIM	40.00									
VICE PRESIDENT, CENTRAL REGION	0.00				Х			222,175.	0.	35,378.
(6) ARI DALLAS	40.00									
CHIEF OPERATING OFF & SENIOR V.P	0.00			Х				240,000.	0.	5,561.
(7) SHEA LERNER	40.00								_	
CHIEF DEVELOPMENT OFFR. (THRU 10/22)	0.00		_	Х				195,810.	0.	43,604.
(8) AMARELLE GREEN	40.00									
EXECUTIVE DIRECTOR	0.00					Х		166,227.	0.	45,649.
(9) YEHUDA FRIEDMAN	40.00							150 465	•	50 200
DIRECTOR OF COMMUNITY ENGAGEMENT	0.00		_			Х		158,465.	0.	50,398.
(10) DINA BEN ARI	40.00				,,			104 721	0	17 704
VICE PRESIDENT, SOUTHERN REGION	0.00		_		Х			184,731.	0.	17,704.
(11) JENNA GRIFFIN	40.00				,,			170 077	0	10 407
EXECUTIVE DIRECTOR	0.00				Х			179,877.	0.	19,407.
(12) SETH BARON VICE PRESIDENT	40.00					X		144 412	0.	E2 102
(13) JEFF KLEIN	40.00					_		144,413.	0.	52,103.
NATIONAL DIRECTOR	0.00					x		156,878.	0.	34,496.
(14) REBECCA RAFELSON	40.00							130,070.	٠.	34,450.
DIRECTOR, BRANDS & COMMUNICATIONS	0.00	1			Х			150,035.	0.	3,891.
(15) JENNIFER SCHER	40.00				<u></u>			150,055.	· ·	3,031.
EXECUTIVE DIRECTOR	0.00	1				x		145,035.	0.	3,647.
(16) FRED GLUCKMAN	2.00					+		110,000.	••	5,017.
CHAIRMAN		х		x				0.	0.	0.
(17) NILY FALIC	2.00	 -	\vdash			\vdash		•	•	
CHAIRMAN EMERITUS	0.00	х		x				0.	0.	0.
232007 12-13-22	1						-		-,	Form 990 (2022)

232007 12-13-22 Form **990** (2022)

Form 990 (2022) FRIENDS OF T	HE ISRAEL D	EFE.	NSE	FO	RCE	S			13-315644	5 Page 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t Co	ompensated Employee	s (continued)	
(A)	(B)			(0				(D)	(E)	(F)
Name and title	Average	(do		Pos		l than c	nne	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	son i	s both	n an	compensation	compensation	amount of
	week (list any		Ler an	uau	recto	i/irus	lee)	from	from related	other
	hours for	lirecto						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or c	stee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	ndividual trustee or director	Institutional trustee		yee	Highest compensated employee		1099-NEC)	1000 (120)	and related
	below	idual	tution	er	Key employee	est co loyee	ıer			organizations
	line)	Indi	Insti	Officer	Key 6	High emp	Former			
(18) LARRY J. HOCHBERG	2.00									
CHAIRMAN EMERITUS	0.00	Х		Х				0.	0.	0.
(19) ARTHUR STARK	2.00									
CHAIRMAN EMERITUS	0.00	Х		Х				0.	0.	0.
(20) RABBI PETER WEINTRAUB	2.00									
CHAIRMAN EMERITUS	0.00	Х		Х				0.	0.	0.
(21) MARC PERLMAN	2.00									
PRESIDENT	0.00	Х		Х				0.	0.	0.
(22) STEPHEN RUBIN, ESQ.	2.00									
SECRETARY/ GENERAL COUNSEL	0.00	Х		Х				0.	0.	0.
(23) ROBIN SELATI	2.00									
TREASURER	0.00	Х		Х				0.	0.	0.
(24) ALISA ABECASSIS	1.00									
DIRECTOR (THRU 09/22)	0.00	Х						0.	0.	0.
(25) RICKI ALON	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(26) HARVEY AXELROD	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
1b Subtotal								3,570,569.	0.	530,786.
c Total from continuation sheets to Part VI	,							0.	0.	0.
d Total (add lines 1b and 1c)								3,570,569.	0.	530,786.

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

3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

5 X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MOSAIC TOURS & TRAVEL	Beschption of earlyiess	Compensation
6345 COLLINS AVENUE, MIAMI BEACH, FL 33141	TRAVEL SERVICES	1,654,692.
BLACKBAUD, INC, 2000 DANIEL ISLAND DRIVE,		, ,
CHARLSTON, SC 29492	CONSULTING	244,982.
TRIPLE S STUDIOS		
1258 EMERSON AVENUE, TEANECK, NJ 07666	AUDIO AND VISUAL	226,366.
829 STUDIOS		
P.O. BOX 1323, BRATTLEBORO, VT 05302-1323	MARKETING	169,938.
IGNITE DIGITAL STRATEGY GROUP		
10515 TULIP LANE , POTOMAC, MD 20854	MARKETING	169,118.
2 Total number of independent contractors (including but not limited t	to those listed above) who received more than	
\$100,000 of compensation from the organization	19	
GDD DADM HITT GDGMTON A GOVERNMANTON GHDDMG		- 000

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2022)

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Dort VII										145
Part VII Section A. Officers, Directors, Tr		nplo	yee			ligh	est (es (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average				ition			Reportable	Reportable	Estimated
	hours	(c	heck	all t	that	app	ly)	compensation	compensation	amount of
	per							from	from related	other
	week (list any	or				loyee		the organization	organizations	compensation from the
	hours for	direct				d em p		(W-2/1099-MISC)	(W-2/1099-MISC)	organization
	related	3e Or (stee			sate		(***271099***********************************		and related
	organizations	truste	al tru:		yee	n ber				organizations
	below	Individual trustee or director	Institutional trustee	er	Key employee	Highest compensated employee	Je.			J
	line)	Indi	Insti	Officer	Key	High	Former			
(27) GARY BALTER	1.00									
DIRECTOR	0.00	х						0.	0.	0
(28) SAMMY BAR-OR	1.00									
DIRECTOR	0.00	х						0.	0.	0
(29) DANIEL BENEDICT	1.00									
DIRECTOR	0.00	х						0.	0.	0
(30) RONNY BEN JOSEF	1.00									
DIRECTOR	0.00	х						0.	0.	0
(31) SCOTT BLACK	1.00								••	
DIRECTOR	0.00	х						0.	0.	0
(32) MAX BLANKFELD	1.00							· ·	••	•
DIRECTOR	0.00	Х						0.	0.	0
(33) ALAN BRODY	+	Λ						0.	0.	0
	1.00								0	0
DIRECTOR	0.00	Х						0.	0.	0
(34) DOUG BUNIM	1.00								•	0
DIRECTOR	0.00	Х						0.	0.	0
(35) ROBERT BURMAN	1.00								_	
DIRECTOR	0.00	Х						0.	0.	0
(36) ROBERT (BOBBY) COHEN	1.00							_	_	_
DIRECTOR	0.00	Х						0.	0.	0
(37) FRED DISTENFELD	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(38) OSCAR FELDENKREIS	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(39) WILLIAM FOX	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(40) ALBERT FRANK	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(41) AARON GANZ	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(42) MITCHELL GOLD	1.00									
DIRECTOR	0.00	х	L			L	L	0.	0.	0
(43) GABRIEL GROISMAN	1.00									
DIRECTOR	0.00	х				L	L	0.	0.	0
(44) HARRY GROSS	1.00									
DIRECTOR	0.00	х						0.	0.	0
(45) BERNIE GROVEMAN	1.00									
DIRECTOR	0.00	х						0.	0.	0
(46) IRWIN HABER	1.00									
	0.00	х	l			1		0.	0.	0

Form 990 FRIENDS OF					RCE				13-3156	113
Part VII Section A. Officers, Directors, To	rustees, Key Er	nplo	yee	s, aı	nd H	ligh	est (Compensated Employe	es (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average			Pos	ition			Reportable	Reportable	Estimated
	hours	(c	heck	all t	that	арр	ly)	compensation	compensation	amount of
	per							from	from related	other
	week	-				loyee		the	organizations	compensation
	(list any	or director				emp		organization	(W-2/1099-MISC)	from the
	hours for related	e or d	tee			sated		(W-2/1099-MISC)		organization and related
	organizations	truste	al trus		yee	m pen				organizations
	below	Individual trustee	Institutional trustee	-i-	Key employee	Highest compensated employee	er			
	line)	Indiv	Instit	Officer	Key 6	High	Former			
(47) DAVID HAGER	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(48) JOSEPH HANONO	1.00									
DIRECTOR (AS OF 09/22)	0.00	х						0.	0.	0
(49) DANIEL HYMAN	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(50) MEIR IZAK	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(51) MARC JASON	1.00									
DIRECTOR	0.00	х						0.	0.	0
(52) MARVIN JOSEPHSON	1.00									
DIRECTOR (THRU 05/22)	0.00	Х						0.	0.	0
(53) DR. MICHAEL KALISMAN	1.00									
DIRECTOR	0.00	х						0.	0.	0
(54) AVI KANER	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(55) MICHAEL KARLIN	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(56) DR. SHMUEL KATZ	1.00							-		
DIRECTOR	0.00	Х						0.	0.	0
(57) ALAN KATZ	1.00									
DIRECTOR	0.00	х						0.	0.	0
(58) ANDREW KLABER	1.00									
DIRECTOR	0.00	х						0.	0.	0
(59) ALICE KLEIN	1.00									
DIRECTOR (AS OF 09/22)	0.00	х						0.	0.	0
(60) NETTA KORIN	1.00									
DIRECTOR	0.00	х						0.	0.	0
(61) RICHARD KWAL	1.00									
DIRECTOR	0.00	х						0.	0.	0
(62) BARBARA LEFF	1.00									
DIRECTOR	0.00	х						0.	0.	0
(63) TIM LEVART	1.00									-
DIRECTOR (AS OF 09/22)	0.00	х						0.	0.	0
(64) MOREY LEVOVITZ	1.00								-	
DIRECTOR	0.00	Х						0.	0.	0
(65) NATHAN LEWINGER	1.00					\vdash		· · ·	<u> </u>	
DIRECTOR	0.00	Х						0.	0.	0
(66) MELINDA LOWELL PALTROW	1.00		\vdash			\vdash		· ·	· · ·	
DIRECTOR	0.00	Х						0.	0.	0
		. ^			1		i	1 0.1	υ.	ı

Form 990 FRIENDS OF	THE ISRAEL D	EFE	NSE	FO	RCE	S			13-3156	145
Part VII Section A. Officers, Directors, T	rustees, Key Er	nplo	yee	s, a	nd F	ligh	est (Compensated Employe	es (continued)	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average			Pos	ition	1		Reportable	Reportable	Estimated
	hours	(c	heck	all	that	арр	ly)	compensation	compensation	amount of
	per							from	from related	other
	week	_				oyee		the	organizations	compensation
	(list any	or director				empl		organization	(W-2/1099-MISC)	from the
	hours for related	e or d	tee			sated		(W-2/1099-MISC)		organization and related
	organizations	Individual trustee	Institutional trustee		yee	Highest compensated employee				organizations
	below	dual	ution	<u></u>	Key employee	est co	er			5. ga <u>_</u> a
	line)	Indivi	Instit	Officer	Key e	High	Former			
(67) BRIAN MERMELSHTEIN	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(68) SHARON MISHKIN	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(69) JERRY MIZEL	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(70) SAM MOSHE	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(71) WENDY MOSKOWITZ	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(72) JORDE NATHAN	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(73) SORAYA & YOUNES NAZARIAN	1.00									
DIRECTOR (THRU 03/22)	0.00	Х						0.	0.	0.
(74) SPENCER PARTRICH	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(75) ROBERT POLAK	1.00							_	_	_
DIRECTOR	0.00	Х						0.	0.	0.
(76) AMITAI RAZIEL	1.00								•	
DIRECTOR	0.00	Х						0.	0.	0.
(77) ISRAEL ROIZMAN DIRECTOR (THRU 09/22)	0.00							0.	0	0
(78) ANTHONY RUBIN	1.00	Х						0.	0.	0.
DIRECTOR	0.00	Х						0.	0.	0.
(79) HYLA RUBY	1.00	Λ						0.	0.	0.
DIRECTOR (AS OF 09/22)	0.00	x						0.	0.	0.
(80) ARI RYAN	1.00							· ·	••	•
DIRECTOR	0.00	х						0.	0.	0.
(81) HAIM SABAN	1.00							•	-	-
DIRECTOR	0.00	х						0.	0.	0.
(82) MONICA SASSON	1.00							-		
DIRECTOR	0.00	х						0.	0.	0.
(83) RON SEDLEY	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(84) DR. ROBERT SHILLMAN	1.00									
DIRECTOR	0.00	х	L	L	L	L	L	0.	0.	0.
(85) MORRIS SILVERMAN	1.00									
DIRECTOR	0.00	х				L		0.	0.	0.
(86) NORMAN SMITH	1.00									
DIRECTOR	0.00	х						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Tru	stees, Key Er	nplo	yee	s, aı	nd H	lighe	est (Compensated Employe	ees (continued)	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average				ition			Reportable	Reportable	Estimated
	hours	(cl	heck	all t	that	арр	ly)	compensation	compensation	amount of
	per							from	from related	other
	week	_				oyee		the	organizations	compensation
	(list any	recto				em pl		organization	(W-2/1099-MISC)	from the
	hours for related	ord	ee			sated		(W-2/1099-MISC)		organization
	organizations	rustee	l trus		ee ,ee	n pen				and related organizations
	below	dualt	ıtiona	L	n plo	stcoi	-			organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(87) GARRY SOBEL	1.00									
DIRECTOR	0.00	х						0.	0.	0.
(88) LLOYD SOKOLOFF	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(89) ANTHONY WESTREICH	1.00									
DIRECTOR (AS OF 09/22)	0.00	Х						0.	0.	0.
(90) MICHAEL WERNER	1.00									
DIRECTOR	0.00	Х						0.	0.	0 .
(91) DAVID WIENER	1.00									
DIRECTOR	0.00	Х						0.	0.	0.
(92) SHAHRAM YAGHOUBZADEH	1.00							_	_	_
DIRECTOR	0.00	Х						0.	0.	0
(93) OFER YARDENI	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(94) ZACHARY ZALBEN	1.00									
DIRECTOR	0.00	Х						0.	0.	0
(95) ARIE ZWEIG	1.00	,							0	
DIRECTOR	0.00	Х						0.	0.	0
		-								
		-								
		l								
			\vdash							

Form 990 (2022) FRIENDS OF
Part VIII Statement of Revenue

			Check if Schedule O contains a res	nonse (or note to any lin	e in this Part VIII			
			Officer if Schedule O contains a res	porise	or note to any iin	(A)	(B)	(C)	(D)
						Total revenue	Related or exempt	Unrelated	Revenuè excluded
							function revenue	business revenue	from tax under
									sections 512 - 514
ts st	1	а	Federated campaigns 1	1	2,151,454.				
irar		b	Membership dues11	<u> </u>					
e, E		С	Fundraising events1	;	20,316,654.				
ifts ar A			Related organizations 1	ı					
Contributions, Gifts, Grants and Other Similar Amounts			Government grants (contributions)	,	1,264,629.				
Sig			All other contributions, gifts, grants, and						
e ţi		•	similar amounts not included above 11	.	63,668,449.				
를				\$	1,583,649.				
o d		_	<u> </u>	3 14	1,303,043.	87,401,186.			
O e		n	Total. Add lines 1a-1f			07,401,100.			
					Business Code				
e S	2	а							
e Š		b							
s z		С							
an eve		d							
Program Service Revenue		е							
Pro		f	All other program service revenue						
			Total. Add lines 2a-2f						
	3	3	Investment income (including dividends						
	٠					899,612.			899,612.
			,			333,0121			***************************************
	4		Income from investment of tax-exempt	-					
	5		Royalties(i) R						
				eai	(ii) Personal				
	6	а	Gross rents 6a						
		b	Less: rental expenses 6b						
		С	Rental income or (loss) 6c						
		d	Net rental income or (loss)						
	7	а	Gross amount from sales of (i) Secu	ırities	(ii) Other				
			assets other than inventory 7a 42,708	,478.					
		b	Less: cost or other basis						
<u>o</u>			and sales expenses	,170.					
enr		c	Gain or (loss) 7c 2,210						
Revenue		4	Net gain or (loss)			2,210,308.			2,210,308.
<u>بر</u> ۳						2,220,0001			2,220,000.
ther	8	а	Gross income from fundraising events (not including \$ 20,316,654. or	.					
ŏ									
			contributions reported on line 1c). See		2 406 506				
			Part IV, line 18						
			Less: direct expenses		4,441,302.				
		С	Net income or (loss) from fundraising ev	/ents		-1,314,706.			-1,314,706.
	9	а	Gross income from gaming activities. S	ee					
			Part IV, line 19	. 9a	260,115.				
		b	Less: direct expenses	9b	98,595.				
			Net income or (loss) from gaming activi			161,520.			161,520.
	10	а	Gross sales of inventory, less returns						
			and allowances	10a					
		h	Less: cost of goods sold						
			Net income or (loss) from sales of inven						
$\overline{}$		U	THE INCOME OF GOSS/ HOM SAIRS OF MINE	согу	Business Code				
S		_	DENITOED EODETON EVOUNCE		900099	_10 322			_10 322
Miscellaneous Revenue	11		REALIZED FOREIGN EXCHANGE		300033	-19,322.			-19,322.
lan en		b							
g çe		С							
Mis		d	All other revenue						
		е	Total. Add lines 11a-11d			-19,322.			
	12		Total revenue. See instructions			89,338,598.	0.	0.	1,937,412.

Form **990** (2022) 232009 12-13-22

13-3156445

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 respons 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		·		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign				
organizations, foreign governments, and foreign				
individuals. See Part IV, lines 15 and 16	61,090,961.	61,090,961.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors,				
trustees, and key employees	3,144,042.	735,095.	1,045,711.	1,363,236
6 Compensation not included above to disqualified				
persons (as defined under section 4958(f)(1)) and				
persons described in section 4958(c)(3)(B)	10 040 005	0.206.040	2 400 500	4 442 054
7 Other salaries and wages	10,248,895.	2,396,249.	3,408,792.	4,443,854
8 Pension plan accruals and contributions (include	144,131.	22 600	47 020	62 404
section 401(k) and 403(b) employer contributions)	1,230,182.	33,699.	47,938. 409,160.	62,494 533,399
9 Other employee benefits		287,623.	•	
10 Payroll taxes	948,885.	221,856.	315,600.	411,429
11 Fees for services (nonemployees):				
a Management	16,320.		16,320.	
b Legal	128,338.		128,338.	
c Accounting	120,330.		120,550.	
d Lobbyinge Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25,				
column (A), amount, list line 11g expenses on Sch 0.)	3,201,965.	1,050,279.	1,586,906.	564,780
12 Advertising and promotion	153,265.	51,054.	24,747.	77,464
13 Office expenses	2,331,667.	66,739.	1,219,693.	1,045,235
14 Information technology	- <i>γ</i> · · · - <i>γ</i> · · · · ·	7		_
15 Royalties				
16 Occupancy	1,480,277.	193,230.	544,991.	742,056
17 Travel	1,014,535.	436,786.	113,357.	464,392
18 Payments of travel or entertainment expenses	, ,	,	,	,
for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	142,991.	8,666.	134,325.	
23 Insurance	417,091.	7,509.	409,427.	155
Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
a MISC. EXPENSES	52,074.	13,748.	17,625.	20,701
b				
с				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	85,745,619.	66,593,494.	9,422,930.	9,729,195
26 Joint costs. Complete this line only if the organization				
reported in column (B) joint costs from a combined				
educational campaign and fundraising solicitation.				
Check here if following SOP 98-2 (ASC 958-720)				Form 990 (202

Form 990 (2022) Part X Balance Sheet

Par	• /\	Check if Schedule O contains a response or no	te to anv	line in this Part X			
_					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing				1	
	2	Savings and temporary cash investments			99,155,220.	2	63,459,761.
	3	Pledges and grants receivable, net			61,566,012.	3	58,102,140.
	4	Accounts receivable, net			0.	4	659.
	5	Loans and other receivables from any current of	or former	officer, director,			
		trustee, key employee, creator or founder, sub-	stantial co	ontributor, or 35%			
		controlled entity or family member of any of the	ese perso	ns		5	
	6	Loans and other receivables from other disqua	lified pers	sons (as defined			
		under section 4958(f)(1)), and persons describe	ed in sect	ion 4958(c)(3)(B)		6	
<u>κ</u>	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
۲	9	Prepaid expenses and deferred charges			820,905.	9	405,807.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	2,108,865.			
	b	Less: accumulated depreciation	10b	1,476,614.	710,443.	10c	632,251.
	11	Investments - publicly traded securities			12,179,342.	11	14,520,881.
	12	Investments - other securities. See Part IV, line	11		22,603,112.	12	54,298,200.
	13	Investments - program-related. See Part IV, line	:11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			29,932.	15	8,389,704.
	16	Total assets. Add lines 1 through 15 (must eq	ual line 3	3)	197,064,966.	16	199,809,403.
	17	Accounts payable and accrued expenses			1,741,721.	17	2,140,690.
	18	Grants payable			12,461,033.	18	5,719,627.
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV c	of Schedule D		21	
တ္ဆ	22	Loans and other payables to any current or for	mer office	er, director,			
ij		trustee, key employee, creator or founder, sub-	stantial co	ontributor, or 35%			
Liabilities		controlled entity or family member of any of the	ese perso	ns		22	
	23	Secured mortgages and notes payable to unre	lated third	d parties		23	
	24	Unsecured notes and loans payable to unrelate	ed third p	arties		24	
	25	Other liabilities (including federal income tax, p	ayables t	o related third			
		parties, and other liabilities not included on line	es 17-24).	Complete Part X			
		of Schedule D			8,783,082.	25	17,646,300.
	26	Total liabilities. Add lines 17 through 25			22,985,836.	26	25,506,617.
.		Organizations that follow FASB ASC 958, ch	eck here	X			
Š		and complete lines 27, 28, 32, and 33.					
lan	27	Net assets without donor restrictions			51,697,549.	27	58,918,625.
Ba	28	Net assets with donor restrictions			122,381,581.	28	115,384,161.
띩		Organizations that do not follow FASB ASC	958, che	ck here			
F		and complete lines 29 through 33.					
Si o	29	Capital stock or trust principal, or current funds			29		
Se	30	Paid-in or capital surplus, or land, building, or e				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated i				31	
Se	32	Total net assets or fund balances			174,079,130.	32	174,302,786.
	33	Total liabilities and net assets/fund balances			197,064,966.	33	199,809,403. Form 990 (2022)

Pa	T XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	89	,338,	598.
2	Total expenses (must equal Part IX, column (A), line 25)	2	85	745,	619.
3	Revenue less expenses. Subtract line 2 from line 1	3	3 ,	,592,	979.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	174	,079,	130.
5	Net unrealized gains (losses) on investments	5	-7	,720,	243.
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 on Schedule O)	9	4	,350,	920.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	174	,302,	786.
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2022)

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Name of the organization

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.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

2022

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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). X 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 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 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.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (see instructions))

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	132,924,268.	88,387,365.	59,306,597.	81,982,315.	87,401,186.	450,001,731.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	132,924,268.	88,387,365.	59,306,597.	81,982,315.	87,401,186.	450,001,731.
	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)						10,587,552.
6	Public support. Subtract line 5 from line 4.						439,414,179.
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 4	132,924,268.	88,387,365.	59,306,597.	81,982,315.	87,401,186.	450,001,731.
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	1,124,617.	1,203,092.	715,926.	418,928.	899,612.	4,362,175.
9	Net income from unrelated business		, ,	,		,	
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)	5,945,716.	4,340,458.	127,118.	2,111,632.	3,367,389.	15,892,313.
11	Total support. Add lines 7 through 10			·			470,256,219.
	Gross receipts from related activities,	etc. (see instructio	ns)			12	
	First 5 years. If the Form 990 is for the	•	,	ourth, or fifth tax v	ear as a section 50		
	organization, check this box and stor						
Sec	tion C. Computation of Publi		_				
14	Public support percentage for 2022 (I	ine 6, column (f), di	vided by line 11, c	olumn (f))		14	93.44 %
15	Public support percentage from 2021	Schedule A, Part I	I, line 14			15	90.24 %
16a	33 1/3% support test - 2022. If the o	organization did no	t check the box or	line 13, and line 1	4 is 33 1/3% or m	ore, check this box	x and
	stop here. The organization qualifies	as a publicly suppo	orted organization				X
b	33 1/3% support test - 2021. If the	organization did no	t check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check th	is box
	and stop here. The organization qual	ifies as a publicly s	upported organiza	tion			
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact	s-and-circumstance	es test, check this	box and stop her	e. Explain in Part	VI how the organiz	ation
	meets the facts-and-circumstances te	st. The organization	n qualifies as a pul	blicly supported or	ganization		
b	10% -facts-and-circumstances test	-	•		-		
	more, and if the organization meets th	_					
	organization meets the facts-and-circu				•		
18	Private foundation. If the organization	n did not check a b	oox on line 13, 16a	ı <u>, 16b, 17a, or 1</u> 7b	, check this box ar	nd see instructions	····
							(Form 990) 2022

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.)

Sed	ction A. Public Support	siow, picase comp	oicte i art ii.j				
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	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 bus-						
_	iness under section 513						
4	Tax revenues levied for the organ- ization'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						
	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.)						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	(a) 2010	(6) 2019	(6) 2020	(4) 2021	(6) 2022	(i) iotai
	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						
	Net income from unrelated business activities not included on 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 5 years. If the Form 990 is for the	J		,	•	() ()	· —
	check this box and stop here						
	ction C. Computation of Publi					 	
	Public support percentage for 2022 (li	, ,,,	•	column (f))		15	%
	Public support percentage from 2021					16	%
	ction D. Computation of Inves			. 10 1 (0)		14-1	
	Investment income percentage for 20					17	%
	Investment income percentage from 2					18	% 7 in
198	33 1/3% support tests - 2022. If the						
b	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the	organization did r	not check a box or	line 14 or line 19a	a, and line 16 is m	ore than 33 1/3%, a	and
	line 18 is not more than 33 1/3%, che	ck this box and st	top here. The orga	anization qualifies a	as a publicly supp	orted organization	
20	Private foundation. If the organization	n did not check a	hox on line 14 19	a or 19h check th	nis hox and see in	structions	

232023 12-09-22

Schedule A (Form 990) 2022

Т.,

Part IV | Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 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.
- 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).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **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.
- 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.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **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.
- 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c 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).
- **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?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 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.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI.**
- c Did a disqualified person (as defined on 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.
- 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.
 - **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.)

		Yes	No
	1		
	2		
	3a		
	3b		
	3с		
	4a		
	4b		
	713		
	4c		
	5a		
	5b		
	5c		
	6		
	7		
	8		
	00		
	9a		
	Qh		
	9b		
	9с		
	30		
	10a		
	iva		
	10b		
_	100	~ 000	

Pa	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations	1.10		
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or		103	140
•	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the	1		
2	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.			
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
Sec	supervised, or controlled the supporting organization. etion C. Type II Supporting Organizations	2		
000	tion of Type it oupporting organizations		.,	· ·
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
800	the supported organization(s). stion D. All Type III Supporting Organizations	1		
360	tion b. All Type III Supporting Organizations			l
			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?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
0	supported organizations played in this regard.	3		
Sec	tion 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))-		
а	The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in	struction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	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? If "Yes" or "No" provide details in Part VI.	За		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Vas " describe in Part VI the role played by the organization in this regard	3b		

FRIENDS OF THE ISRAEL DEFENSE FORCES

Pa	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on N	ov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must		·	
Sect	on 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		
Sect	on 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):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
е	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 0.015 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 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	on C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	ally integrated	Type III supporting orga	nization (see
	instructions).			,

Schedule A (Form 990) 2022

Par	rt V Type III Non-Functionally Integrat	ed 509	(a)(3) Supporting Orga	anizations _{(contin}	ued)	
Secti	ion D - Distributions					Current Year
1	Amounts paid to supported organizations to accom	plish exe	mpt purposes		1	
2	Amounts paid to perform activity that directly further	ers exemp	ot purposes of supported			
	organizations, in excess of income from activity	•			2	
3	Administrative expenses paid to accomplish exemp	t purpose	es of supported organization	S	3	
4	Amounts paid to acquire exempt-use assets				4	
5	Qualified set-aside amounts (prior IRS approval requ	uired - pr	ovide details in Part VI)		5	
6	Other distributions (describe in Part VI). See instruc	•			6	
7	Total annual distributions. Add lines 1 through 6.				7	
8	Distributions to attentive supported organizations to	o which th	he organization is responsive	9		
	(provide details in Part VI). See instructions.		3		8	
9	Distributable amount for 2022 from Section C, line	 6			9	
10	Line 8 amount divided by line 9 amount				10	
			(i)	(ii)	1	(iii)
Secti	tion E - Distribution Allocations (see instructions)		Excess Distributions	Underdistributio Pre-2022	ns	Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6	6				
2	Underdistributions, if any, for years prior to 2022 (re	eason-				
	able cause required - explain in Part VI). See instruc	ctions.				
3	Excess distributions carryover, if any, to 2022					
а	From 2017					
b	From 2018					
С	From 2019					
d	From 2020					
е	From 2021					
f	Total of lines 3a through 3e					
g	Applied to underdistributions of prior years					
h	Applied to 2022 distributable amount					
ī	Carryover from 2017 not applied (see instructions)					
ī	Remainder. Subtract lines 3g, 3h, and 3i from line 3	f.				
4	Distributions for 2022 from Section D,					
	line 7:					
a	Applied to underdistributions of prior years					
	Applied to 2022 distributable amount					
5	Remaining underdistributions for years prior to 2022	2. if			\neg	
-	any. Subtract lines 3g and 4a from line 2. For result					
	than zero, explain in Part VI. See instructions.	J				
6	Remaining underdistributions for 2022. Subtract line	es 3h				
•	and 4b from line 1. For result greater than zero, exp					
	Part VI. See instructions.	лан н				
7	Excess distributions carryover to 2023. Add lines					
•	and 4c.	, o _j				
8	Breakdown of line 7:					
	Excess from 2018					
	Excess from 2019					
	Excess from 2020					
	Excess from 2021 Excess from 2022					
е	EAUGOO HUHI ZUZZ					

Schedule A (Form 990) 2022

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.)
SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:
FUNDRAISING GROSS RECEIPTS
2018 AMOUNT: \$ 4,830,252.
2019 AMOUNT: \$ 4,356,919.
2020 AMOUNT: \$ 269,190.
2021 AMOUNT: \$ 1,684,779.
2022 AMOUNT: \$ 3,126,596.
GAMING GROSS RECEIPTS
2018 AMOUNT: \$ 1,202,651.
2019 AMOUNT: \$ 90,610.
2020 AMOUNT: \$ 14,743.
2021 AMOUNT: \$ 310,242.
2022 AMOUNT: \$ 260,115.
REALIZED FX GAIN/LOSS
2018 AMOUNT: \$ -87,187.
2019 AMOUNT: \$ -107,071.
2020 AMOUNT: \$ -156,815.
2021 AMOUNT: \$ 116,611.
2022 AMOUNT: \$ -19,322.

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 Organization type (check one): Filers of: Section: X 501(c)(3) (enter number) organization Form 990 or 990-EZ 4947(a)(1) nonexempt charitable trust not treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. **General Rule** ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. Special Rules For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990). LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990) (2022) Schedule B (Form 990) (2022) Page **2**

Name of organization

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES

13-3156445

Part I	Contributors (see instructions). Use duplicate copies of Part I if a	additional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$6,505,164.	Person X Payroll
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
2		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
3		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No. 4	Name, address, and ZIP + 4	\$ \$ 3,000,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b) Name, address, and ZIP + 4	(c)	(d)
No. 5	Name, audress, and ZIP + 4	* \$ 2,000,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions \$	Person Payroll Complete Part II for noncash contributions.

Schedule B (Form 990) (2022) Page **3**

Name of organization

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES

13-3156445

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.							
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					
		\$						
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					
		\$						
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					
		\$						
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received					

Schedule B (Form 990) (2022)

name or or	ganization			Employer identification number				
	OF THE ISRAEL DEFENSE FORCES		. 504/)/5) (0) (40)	13-3156445				
Part III	Exclusively religious, charitable, etc., contributions from any one contributor. Complete columns (a) the	rough (e) and the following line entry	. For organizations					
	completing Part III, enter the total of exclusively religious, char Use duplicate copies of Part III if additional spa	itable, etc., contributions of \$1,000 or le s	SS for the year. (Enter this info	o. once.) **				
(a) No. from								
from Part I	(b) Purpose of gift	(c) Use of gift	(d) De	scription of how gift is held				
		(e) Transfer of gift						
	Transferrale name address and	7ID . 4	Dalatianahin at to					
	Transferee's name, address, and	ZIP + 4	Relationship of the	ransferor to transferee				
(a) No. from	(b) D	(-) 11 ((-1) D -					
Part I	(b) Purpose of gift	(c) Use of gift	(d) De	scription of how gift is held				
		() -						
	(e) Transfer of gift							
	Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee							
ŀ	Transferce 3 name, address, and	<u> </u>	riciationship of t	ansieror to transferee				
(a) No. from	(b) Purpose of gift	(c) Use of gift	(d) De	scription of how gift is held				
Part I	(2,1 3.1,1 2.1 3	(-, 3	(-7					
			_					
Ī	<u>'</u>	(e) Transfer of gift						
		()						
	Transferee's name, address, and	ZIP + 4	Relationship of tr	ransferor to transferee				
	-							
(a) No.	T							
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) De	scription of how gift is held				
Parti								
		(e) Transfer of gift						
	Transferee's name, address, and	ZIP + 4	Relationship of tr	ransferor to transferee				
	-							

Page 4

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Par			or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lin	e 6. (a) Donor advised funds	(b) Funds and other accounts
	Takel assessed as and of season	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2 3	Aggregate value of contributions to (during year) 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 v	writing that the assets held in donor advis	eed funds
J	are the organization's property, subject to the organization's	_	
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor o		
Par			
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recrea	tion or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation o	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
	Total number of conservation easements		l l
			I I
	Number of conservation easements on a certified historic stru		2c
d	Number of conservation easements included in (c) acquired a	•	
•	historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rel	eased, extinguished, or terminated by the	e organization during the tax
4	year Number of states where property subject to conservation eas	coment is located	
5	Does the organization have a written policy regarding the per		
Ŭ	violations, and enforcement of the conservation easements it		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,		
			,
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2(d) abov	e 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	on easements in its revenue and expense	statement and
	balance sheet, and include, if applicable, the text of the footn	note to the organization's financial statem	ents that describes the
Dos	organization's accounting for conservation easements.	i Aut Historiaal Trassures or Of	thay Cimilay Assats
Par	t III Organizations Maintaining Collections of		ther Similar Assets.
	Complete if the organization answered "Yes" on Form		
па	If the organization elected, as permitted under FASB ASC 95	•	
	of art, historical treasures, or other similar assets held for pub	, ,	'
h	service, provide in Part XIII the text of the footnote to its finar		
D	If the organization elected, as permitted under FASB ASC 95 art, historical treasures, or other similar assets held for public		
	provide the following amounts relating to these items:	exhibition, education, or research in full	lerance of public service,
	(i) Revenue included on Form 990, Part VIII, line 1		\$
2	If the organization received or held works of art, historical trea		
_	the following amounts required to be reported under FASB A		J , F
а	Revenue included on Form 990, Part VIII, line 1	· ·	\$
	Assets included in Form 990, Part X		
	For Paperwork Reduction Act Notice, see the Instructions		Schedule D (Form 990) 2022

Pai	t III Organizations Maintaining C	ollections of Art	t, Historical Tre	asures, or (Other S	Similar A	ssets	(contin	nued)	
3	Using the organization's acquisition, accession	on, and other records	s, check any of the f	ollowing that n	nake sigr	nificant use	of its		-	
	collection items (check all that apply):									
а	Public exhibition	d	Loan or excl	hange program	า					
b	Scholarly research	е	Other							
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explain	n how they further th	e organization	's exemp	t purpose	in Part)	KIII.		
5	During the year, did the organization solicit o	r receive donations o	of art, historical treas	sures, or other	similar as	ssets		_		
_	to be sold to raise funds rather than to be ma							Yes		No
Pai	t IV Escrow and Custodial Arran		ete if the organization	n answered "Y	es" on F	orm 990, P	art IV, li	ne 9, or		
	reported an amount on Form 990, Pai									
1a	Is the organization an agent, trustee, custodi		•					1		_
	on Form 990, Part X?						L	Yes		_ No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	lowing table:					A		
								Amount		
	Beginning balance					1c				
	Additions during the year					1d				
	Distributions during the year					1e				
	Ending balance					_1f] v		
	Did the organization include an amount on Fo				-	γ	🖵	Yes		∐ No
	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds. Complete i									
	Online	(a) Current year	(b) Prior year	(c) Two years		i) Three year	rs back	(e) Four	vears	back
10	Beginning of year balance	14,778,011.	12,878,837.		<u>_</u>	8,913				643.
	Contributions	73,500.	606,005.	· · · ·		1,181				000.
	Net investment earnings, gains, and losses	-3,249,479.	1,721,549.	· ·		1,818		-243,804		
	Grants or scholarships	7=== 7=== 1					,		,	
	Other expenditures for facilities									
Ū	and programs	73,000.	428,380.	624,	962.	124	,000.		279,	832.
f	Administrative expenses	,	•	,			,			
g	End of year balance	11,529,032.	14,778,011.	12,878,	837.	11,788	,342.	8,	913,	007.
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g, column (a)) held as:						
а	Board designated or quasi-endowment	•	%	•						
b	Permanent endowment 88.2800	%	_							
С	Term endowment11.7200	%								
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.								
За	Are there endowment funds not in the posse	ssion of the organiza	ition that are held an	nd administered	d for the			_		
	organization by:								Yes	No
	(i) Unrelated organizations							3a(i)		Х
	(ii) Related organizations							3a(ii)		Х
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as require	ed on Schedule R?					3b		
4	Describe in Part XIII the intended uses of the		wment funds.							
Pai	t VI Land, Buildings, and Equipm		D-40/ B-44- 0		2 - 4 V 1 -	- 10				
	Complete if the organization answered									
	Description of property	(a) Cost or o basis (investn	` '	or other (other)		cumulated eciation		(d) Bool	k valu	e
1a	Land									
	Buildings									
С	Leasehold improvements			812,026.		419,15	_			876.
d	Equipment			88,508.		65,88				622.
	Other			,208,331.		991,57	_			753.
Total	l. Add lines 1a through 1e. <i>(Column (d) must e</i>	qual Form 990, Part	X, column (B), line 10	Oc.)						251.
						Sc	hedule	D (Form	990	2022

(H)

Part VII	Investments -	Other Securities
Part VII	Investments -	Other Securities

Complete if the organization answered "Yes"	on Form 990, Part IV, line 1	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.	42,317,452.	END-OF-YEAR MARKET VALUE
(B) MUTUAL FUNDS	4,114,219.	END-OF-YEAR MARKET VALUE
(C) COMMON TRUST FUNDS	7,606,773.	END-OF-YEAR MARKET VALUE
(D) STATE OF ISRAEL BONDS	259,756.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) 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.

	1	
(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 (Col (b) must equal Form 990 Part Y col (R) line 13.)		

54,298,200.

Total. (Col. (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)	
(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	
(2)	ANNUITY PAYABLE	8,561,836.
(3)	OPERATING LEASE LIABILITY	9,084,464.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	17,646,300.

^{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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Schedule D (Form 990) 2022

	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		Т		00.000.707
1				1	80,920,795.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1			
а		а	-7,720,243.		
b	Donated services and use of facilities	-	296,056.		
С	Recoveries of prior year grants		222 515		
d		d	-993,616.		0 44 5 000
е	•			2e	-8,417,803.
3	Subtract line 2e from line 1			3	89,338,598.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1			
а	, , , , , , , , , , , , , , , , , , , ,	a			
b	Other (Describe in Part XIII.)	!			0
С	Add lines 4a and 4b		i i	4c	0.
5 Pai	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.) rt XII Reconciliation of Expenses per Audited Financial Statements	With	Expenses per R	5 eturn	89,338,598.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		Expended per 11	otarii.	
1	Total expenses and losses per audited financial statements			1	80,697,139.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	, , ,	a	296,056.		
b	Prior year adjustments 2		,		
c		-			
d			-5,344,536.		
	Add lines 2a through 2d	_	, ,	2e	-5,048,480.
3	Subtract line 2e from line 1			3	85,745,619.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a .		a			
b	- · · · · - · · · · - · · · · · · · · ·				
	Add lines 4a and 4b			4c	0.
	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		The state of the s	5	85,745,619.
Pai	rt XIII Supplemental Information.				· · ·
Provi	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, line	es 1b	and 2b: Part V. line 4:	Part X. li	ne 2: Part XI.
lines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional	inforn	nation.	r	
PART	'V, LINE 4:				
INTE	ENDED USES OF THE ENDOWMENT FUNDS				
TO H	ELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES.				
PART	Y X, LINE 2:				
FIN	48 DISCLOSURE				
FIDE	F FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN	I TAX			
POST	TIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISS	UES			
	ATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUID				
PKO	VIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY	RE			
RECO	OGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS				
"MOF	RE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE				

Schedule D (Form 990) 2022

-5,344,536.

TOTAL TO SCHEDULE D, PART XII, LINE 2D

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

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

Open to Public

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection

OMB No. 1545-0047

Name of the organization **Employer identification number** FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b. 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, X Yes the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? 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.) (e) If activity listed in (d) (b) Number of (c) Number of (d) Activities conducted in the region (f) Total (a) Region employees, agents, and expenditures offices (by type) (such as, fundraising, prois a program service, for and in the region gram services, investments, grants to describe specific type independent investments contractors recipients located in the region) of service(s) in the region in the region in the region MIDDLE EAST AND NORTH AFRICA 24 PROGRAM SERVICES FIDF PROJECTS 1,091,755. MIDDLE EAST AND NORTH AFRICA 0 0 GRANTMAKING 61,090,961. 1 24 62,182,716. 3 a Subtotal **b** Total from continuation 0 0 sheets to Part I Totals (add lines 3a 62,182,716. and 3b)

232071 10-17-22

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

Schedule F (Form 990) 2022

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on 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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV appraisal, other)
		MIDDLE EAST/NORTH						
			GENERAL SUPPORT	35,211,356.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	2,900,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	2,178,362.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,353,995.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,296,555.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,126,500.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	980,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	500,000.	WIRE TRANSFER	0.		

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

... > 24

Schedule F (Form 990) 2022

Scriedule F (FOITH 990)								raye a
Part II Continuation of	of Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line 1)	
1	(b) IRS code section		(d) Purpose of	(e) Amount	(f) Manner of	(g) Amount of	(h) Description	(i) Method of
(a) Name of organization	and EIN (if applicable)	(c) Region		of cash grant	1	non-cash	of non-cash	valuation (book, FM)
	and Lin (ii applicable)		grant	or casir grant	Casii disbuisement	assistance	assistance	appraisal, other)
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	400 000	WIRE TRANSFER	0.		
			DENEME BOLLOW	100,000.	WIRE HUMBIER	9.		
		(TDD:						
		MIDDLE EAST/NORTH			L			
		AFRICA	GENERAL SUPPORT	395,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	374,692.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	250 956.	WIRE TRANSFER	0.		
		MIDDIE EXCM/NODMU						
		MIDDLE EAST/NORTH	GENERAL GURRORE	150 005	MIDE MDANGEED			
		AFRICA	GENERAL SUPPORT	159,805.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	75,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	70,000.	WIRE TRANSFER	0.		
				,				
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	65 000	WIRE TRANSFER	0.		
		AFRICA .	SEMERAL SUFFURI	05,000.	MINE INMISEER	J		+
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	40,500.	WIRE TRANSFER	0.		

Schedule F (Form 990)								raye z
Part II Continuation o	f Grants and Other	Assistance to Organiza	tions or Entities Outside the	United States.	(Schedule F (Form 9	90), Part II, line 1	1)	_
1 (a) Name of organization	(b) IRS code section	(c) Region	(d) Purpose of	(e) Amount	(f) Manner of	(g) Amount of non-cash	(h) Description of non-cash	(i) Method of valuation (book, FMV
(a) riamo or organization	and EIN (if applicable)	(6) 1.09.0	grant	of cash grant	cash disbursement	assistance	assistance	appraisal, other)
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	30,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	20,000.	WIRE TRANSFER	0.		
		MIDDIE ENGE (NODELL						
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	10 160	WIRE TRANSFER	0.		
		AFRICA	GENERAL BUITORI	15,105.	WIKE TRANSPER	· ·		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	19,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	13,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH	CENEDAL CUDDODE	10 000	MIDE MDANGEED	0		
		AFRICA	GENERAL SUPPORT	10,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH						
		AFRICA	GENERAL SUPPORT	10,000.	WIRE TRANSFER	0.		
				,				

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed. (h) Method of valuation (book, FMV, appraisal, other) (c) Number of (d) Amount of (e) Manner of (f) Amount of (g) Description of (a) Type of grant or assistance (b) Region recipients cash grant cash disbursement noncash assistance noncash assistance COLLEGE/UNIVERSITY MIDDLE EAST/NORTH AFRICA 3,344 13,582,971. WIRE TRANSFER SCHOLARSHIPS 0.

Part IV Forei	ian 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	X 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; don't file with Form 990)	Yes	X 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	X 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	X 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	X 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; don't file with Form 990)	Yes	X No

Schedule F (Form 990) 2022

Page 5

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.

PART I, LINE 2:

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

Schedule F (Form 990) 2022

Schedule F (Form 990) 2022 FRIENDS OF THE ISRAEL DEFENSE FORCES	13-3156445	Page 5
Part V Supplemental Information		
Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (account	ing method; amounts of	
investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method)		
(estimated number of recipients), as applicable. Also complete this part to provide any additional inform		
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.		
CONTINUED EDITORDITITY		

SCHEDULE G (Form 990)

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, line 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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

FRIENDS OF	THE ISRAEL DEFENSE FORCES				13-315644	15
Part I Fundraising Activities required to complete this par	 Complete if the organization answet. 	red "Y	es" or	n Form 990, Part IV, I	ine 17. Form 990-EZ	filers are not
Indicate whether the organization rais	e Solicitat f Solicitat g X Special or oral agreement with any individual thart VII) or entity in connection with providuals or entities (fundraisers) pursuit	tion of tion of fundra (includ	non-g gover aising ding of onal fu	overnment grants nment grants events ficers, directors, trus undraising services?	Yes	
(i) Name and address of individual or entity (fundraiser)	(ii) Activity	fundraiser have custody or control of from activity		(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization	
		Yes	No			
Total 3 List all states in which the organization or licensing.	on is registered or licensed to solicit o		 utions	or has been notified	it is exempt from re	gistration
AZ,CA,CT,FL,GA,IL,MA,MD,MI,NJ,N	Y,NV,OH,PA,TX,VA,WA					

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule G (Form 990) 2022

Sch	edul	edule G (Form 990) 2022 FRIENDS OF THE ISRAEL DEFENSE FORCES 13-315					
Pa	rt I						
$\overline{}$		of fundraising event contributions and gre		EZ, lines 1 and 6b. List e		s greater than \$5,000.	
			(a) Event #1 HOLOCAUST TO	GREATER MIAMI 2022	(c) Other events	(d) Total events	
			INDEPENDENCE MISSI		69	(add col. (a) through	
			(event type)	(event type)	(total number)	col. (c))	
Revenue							
eve	1	Gross receipts	1,898,498.	1,832,782.	19,711,970.	23,443,250.	
ш							
	2	Less: Contributions	1,377,278.	1,728,782.	17,210,594.	20,316,654.	
	_	Cross income (line 1 minus line 2)	521,220.	104,000.	2,501,376.	3,126,596.	
_	3	Gross income (line 1 minus line 2)	321,220.	101,000.	2,301,370.	3,120,330.	
	4	Cash prizes					
		Noncash prizes			55,737.	55,737.	
ses				150 205	F16 2F0	606 603	
per	6	Rent/facility costs		170,305.	516,378.	686,683.	
Direct Expenses	7	Food and beverages		1,520.	1,259,315.	1,260,835.	
Jire		Tool and bovorages		,	, ,	, ,	
		Entertainment			91,351.	91,351.	
	9	Other direct expenses	582,142.	370.	1,764,184.	2,346,696.	
		Direct expense summary. Add lines 4 through				4,441,302.	
Da	11 rt	Net income summary. Subtract line 10 from li		. 000 Dest IV line 10 and		-1,314,706.	
1 6		Gaming. Complete if the organization \$15,000 on Form 990-EZ, line 6a.	answered res on Form	1990, Part IV, line 19, or r	eported more than		
		\$ 10,000 0.11 0.111 000 <u>11</u> , 1110 001	(a) Dia	(b) Pull tabs/instant	(a) Other mention	(d) Total gaming (add	
une			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))	
Revenue							
_	1	Gross revenue			260,115.	260,115.	
	2	Cash prizes			5,450.	5,450.	
ses		Cash prizes			3,130.	3,130.	
Expenses	3	Noncash prizes			22,465.	1	
ct Ex					,	22,465.	
Direc	4					22,465.	
	•	Rent/facility costs			10,472.	22,465. 10,472.	
					10,472.	10,472.	
_	5	Rent/facility costs Other direct expenses	Van 9/	Vac 0/	10,472.		
	5	Other direct expenses	Yes%	Yes%	10,472. 60,208. Yes%	10,472.	
	5		Yes %	Yes %	10,472.	10,472.	
	5	Other direct expenses	No No		10,472. 60,208. Yes% X No	10,472.	
	6	Other direct expenses Volunteer labor	No No	No No	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595.	
	5 6 7	Other direct expenses Volunteer labor	No No	No No	10,472. 60,208. Yes% X No	10,472.	
	5 6 7 8	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7	No No n 5 in column (d)	No No	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595.	
	5 6 7 8 Ent	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7 er the state(s) in which the organization condu	No n 5 in column (d) from line 1, column (d) ucts gaming activities: O	No No	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595. 161,520.	
а	5 6 7 8 Ent Is ti	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7	No n 5 in column (d) from line 1, column (d) notes gaming activities: Official citivities in each of these services.	No H,MD,IL states?	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595.	
а	5 6 7 8 Ent Is till If "I'	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7 er the state(s) in which the organization conducte organization licensed to conduct gaming ac	No n 5 in column (d) from line 1, column (d) notes gaming activities: Official citivities in each of these services.	No H,MD,IL states?	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595. 161,520.	
a b	5 6 7 8 Ent is till if "I' BE	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7 er the state(s) in which the organization conduct organization licensed to conduct gaming and sho," explain: THE ORGANIZATION OBTAINS ELIEVE THEY WERE REQUIRED.	No n 5 in column (d) from line 1, column (d)	No H,MD,IL states? STATES IN WHICH WE	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595. 161,520. Yes X No	
10a	5 6 7 8 Ent Is til If "N BE We	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7 er the state(s) in which the organization conduct organization licensed to conduct gaming action, "explain: THE ORGANIZATION OBTAINSTILLIEVE THEY WERE REQUIRED. The any of the organization's gaming licenses researched.	No n 5 in column (d) from line 1, column (d) acts gaming activities: Oletivities in each of these set LICENSES IN THE	No H,MD,IL states? STATES IN WHICH WE	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595. 161,520. Yes X No	
10a	5 6 7 8 Ent Is til If "N BE We	Other direct expenses Volunteer labor Direct expense summary. Add lines 2 through Net gaming income summary. Subtract line 7 er the state(s) in which the organization conduct organization licensed to conduct gaming and sho," explain: THE ORGANIZATION OBTAINS ELIEVE THEY WERE REQUIRED.	No n 5 in column (d) from line 1, column (d) acts gaming activities: Oletivities in each of these set LICENSES IN THE	No H,MD,IL states? STATES IN WHICH WE	10,472. 60,208. Yes% X No	10,472. 60,208. 98,595. 161,520. Yes X No	

Schedule G (Form 990) 2022

232082 10-27-22

Schedule G (Form 990) 2022 FRIENDS OF THE ISRAEL DEFENSE FORCES	3-3156445	Page 3
11 Does the organization conduct gaming activities with nonmembers?	Yes	X 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	X No
13 Indicate the percentage of gaming activity conducted in:		
a The organization's facility	13a	.00 %
b An outside facility		00.00 %
14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
Name ALAN SRULOWITZ		
Address 60 EAST 42ND STREET - NEW YORK, NY 10017		
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	X 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 ALAN SRULOWITZ		
Gaming manager compensation \$		
Description of services provided ALAN SRULOWITZ, CFO, PREPARES THE BOOKS AND RECORDS FOR THE ORGANIZATION'S GAMING/SPECIAL EVENTS AND OVERSEES		
MANAGEMENT OF THE GAMING OPERATION. THESE RESPONSIBILITIES ARE PART		
- MANAGEMENT OF THE CHARLEST, THESE RESPONSES INC. THE		
X 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	X No
b Enter the amount of distributions required under state law to be 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.	,	
SCHEDULE G, PART III, LINE 16, DESCRIPTION OF SERVICES PROVIDED:		
ALAN SRULOWITZ, CFO, PREPARES THE BOOKS AND RECORDS		
FOR THE ORGANIZATION'S 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 G, PART III, OTHER GAMING ACTIVITIES:		
(C) OTHER GAMING ACTIVITIES:		

Part IV Supplemental Information (continued)	
- CASINO NIGHT:	
REVENUE:	
1. GROSS REVENUE - \$209,800	
DIRECT EXPENSES:	
2. CASH PRIZES - \$3,000	
3. NON-CASH PRIZES - \$20,535	
4. RENT/FACILITY COSTS - \$6,500	
5. OTHER DIRECT EXPENSES - \$31,203	
6. VOLUNTEER LABOR - NO	
7. TOTAL DIRECT EXPENSE - \$61,238	
8. NET INCOME - \$148,562	
9. THE STATES IN WHICH THE ORGANIZATION CONDUCTS CASINO NIGHT: OH,	
MD.	
- RAFFLE:	
REVENUE:	
1. GROSS REVENUE - \$50,315	
DIRECT EXPENSES:	
2. CASH PRIZES - \$2,450	
3. NON-CASH PRIZES - \$1,930	
4. RENT/FACILITY COSTS - \$3,972	
5. OTHER DIRECT EXPENSES - \$29,005	
6. VOLUNTEER LABOR - NO	
7. TOTAL DIRECT EXPENSE - \$37,357	Schedule G (Form 990)

SCHEDULE J (Form 990)

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public

Internal Revenue Service Name of the organization

Department of the Treasury

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number 13-3156445

OMB No. 1545-0047

Inspection

Pa	art I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	X Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on 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	1b	Х	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	Х	
3	Indicate which, if any, of the following the 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.			
	X Compensation committee Written employment contract			
	Independent compensation consultant X Compensation survey or study			
	Form 990 of other organizations X Approval by the board or compensation committee			
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:			
а	Receive a severance payment or change-of-control payment?	4a		X
	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
_	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
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:	_		v
	The organization?	5a		X
b	Any related organization?	5b		
_	If "Yes" on line 5a or 5b, describe in Part III.			
6				
_	contingent on the net earnings of:			Х
	The organization?	6a		
b	Any related organization?	6b		X
7	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	7	Х	
٥	not described on lines 5 and 6? If "Yes," describe in Part III	7	41	
8	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		х
0		L°		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in	0		
	Regulations section 53.4958-6(c)?	9	l	i

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

Schedule J (Form 990) 2022

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

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990	
(1) STEVEN WEIL	(i)	580,843.	0.	24,000.	11,943.	50,079.	666,865.	0.	
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.	
(2) NADAV PADAN	(i)	386,525.	0.	69,550.	0.	47,219.	503,294.	0.	
NATIONAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.	
(3) ALAN SRULOWITZ	(i)	287,115.	0.	0.	6,100.	50,456.	343,671.	0.	
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.	
(4) GALIT BRICHTA	(i)	278,780.	0.	110.	5,847.	47,304.	332,041.	0.	
VICE PRESIDENT, NORTHEAST REGION	(ii)	0.	0.	0.	0.	0.	0.	0.	
(5) TAMIR OPPENHEIM	(i)	222,065.	0.	110.	2,350.	33,028.	257,553.	0.	
VICE PRESIDENT, CENTRAL REGION	(ii)	0.	0.	0.	0.	0.	0.	0.	
(6) ARI DALLAS	(i)	240,000.	0.	0.	4,800.	761.	245,561.	0.	
CHIEF OPERATING OFF & SENIOR V.P	(ii)	0.	0.	0.	0.	0.	0.	0.	
(7) SHEA LERNER	(i)	195,810.	0.	0.	0.	43,604.	239,414.	0.	
CHIEF DEVELOPMENT OFFR. (THRU 10/22)	(ii)	0.	0.	0.	0.	0.	0.	0.	
(8) AMARELLE GREEN	(i)	166,117.	0.	110.	3,700.	41,949.	211,876.	0.	
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.	
(9) YEHUDA FRIEDMAN	(i)	158,355.	0.	110.	0.	50,398.	208,863.	0.	
DIRECTOR OF COMMUNITY ENGAGEMENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
(10) DINA BEN ARI	(i)	184,621.	0.	110.	3,742.	13,962.	202,435.	0.	
VICE PRESIDENT, SOUTHERN REGION	(ii)	0.	0.	0.	0.	0.	0.	0.	
(11) JENNA GRIFFIN	(i)	179,767.	0.	110.	3,640.	15,767.	199,284.	0.	
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.	
(12) SETH BARON	(i)	144,303.	0.	110.	3,200.	48,903.	196,516.	0.	
VICE PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.	
(13) JEFF KLEIN	(i)	156,768.	0.	110.	1,523.	32,973.	191,374.	0.	
NATIONAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.	
(14) REBECCA RAFELSON	(i)	150,035.	0.	0.	3,259.	632.	153,926.	0.	
DIRECTOR, BRANDS & COMMUNICATIONS	(ii)	0.	0.	0.	0.	0.	0.	0.	
	(i)								
	(ii)								
	(i)								
	(ii)								

Tart in 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.
PART I, LINE 1A:
TAX INDEMNIFICATION AND GROSS-UP PAYMENTS
TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS ARE PROVIDED TO THE NATIONAL
DIRECTOR IN RELATION TO THE TUITION ALLOWANCE. THIS WAS TREATED AS A
TAXABLE BENEFIT.
PART I, LINE 7:
NON-FIXED PAYMENTS
BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL AND
ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS. ALL NON-FIXED PAYMENTS
HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION REPORTING.

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public

Department of the Treasury Internal Revenue Service

Name of the organization

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Inspection
Employer identification number

	FRIENDS OF THE ISRAEL DEFENSE FORCES					13-3156445		
Pa	rt 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	Method of c noncash contrib	determir	-	:s
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	Х	73	1,488,651.	FAIR MARKET VAL	UE		
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or							
	trust interests							
12	Securities - Miscellaneous	Х	22	11,346.	FAIR MARKET VAL	UE		
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)	Х	106	83,652.	FAIR MARKET VAL	UE		
26	Other ()							
27	Other ()							
28	Other ()							
29	Number of Forms 8283 received by the organization	zation durino	g the tax year for c	ontributions				
	for which the organization completed Form 82	83, Part V, D	Oonee Acknowledg	ement 29			0	
							Yes	No
30a	During the year, did the organization receive by	y contributio	n any property rep	orted in Part I, lines 1 throug	h 28, that it			
	must hold for at least 3 years from the date of	the initial co	ntribution, and wh	ich isn't required to be used	for			
	exempt purposes for the entire holding period?	?				30a		Х
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?						Х	
32a	Does the organization hire or use third parties	or related or	ganizations to soli	cit, process, or sell noncash				
	contributions?					32a		Х
b	If "Yes," describe in Part II.							
33	If the organization didn't report an amount in c	olumn (c) fo	r a type of property	for which column (a) is chec	cked,			
	describe in Part II.							

LHA

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

Schedule M (Form 990) 2022

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.
SCHEDULE	M, PART I, COLUMN (B):
THE NUMBE	CR OF CONTRIBUTIONS IS REPORTED ON COLUMN B.
-	
-	
-	

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Inspection

Department of the Treasury Internal Revenue Service

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

FRIENDS OF THE ISRAEL DEFENSE FORCES	13-3136445
FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	
FORCES THROUGH EMPOWERING EDUCATIONAL, FINANCIAL, WELL-BEING, AND	
CULTURAL INTIATIVES.	
FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:	
WELLBEING AND RECREATIONAL PROGRAMS	
THE FINANCIAL SUPPORT PROGRAM EASES THE BURDEN BY PROVIDING ECONOMIC	
RELIEF FOR SOLDIERS WHO ARE IN FINANCIAL DISTRESS THROUGH THE PROVISION	
OF CASH SUBSIDIES, HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER	
ASSISTANCE TO THEIR FAMILIES. DURING 2022, FIDF PROVIDED APPROXIMATELY	
\$5.5 MILLION FOR SUCH ASSISTANCE TO ABOUT 68,300 SOLDIERS.	
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	
2022, FIDF PROVIDED APPROXIMATELY \$5.8 MILLION TO ASSIST OVER 6,800	
LONE SOLDIERS THROUGH THESE PROGRAMS.	
THE ADOPT A BRIGADE PROGRAM OFFERS MULTI-FACETED SUPPORT, EMPOWERING	
SOLDIERS TO FOCUS EXCLUSIVELY ON THE CHALLENGING MISSION OF PROTECTING	
ISRAEL WITHOUT THE BURDEN OF FINANCIAL UNCERTAINTY AT HOME. THE FUNDS	
ARE DEVOTED TO BENEFITTING THE WELFARE AND WELLBEING OF EACH OF THE	
BRIGADE'S SOLDIERS WITH AN EMPHASIS ON LONE SOLDIERS AND ON THOSE FROM	
LOW SOCIO-ECONOMIC BACKGROUNDS. THE PROGRAM ALSO PROVIDES COMMANDERS	_
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.	Schedule O (Form 990) 2022

Schedule O (Form 990) 2022 Page 2 Name of the organization **Employer identification number** FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 WITH FUNDS TO HOLD EVENTS AND ACTIVITIES THAT CELEBRATE THE SOLDIERS' ACHIEVEMENTS. DURING 2022, FIDF PROVIDED APPROXIMATELY \$2.5 MILLION TO SPONSOR THE NEEDS OF THE 24 BRIGADES ADOPTED BY FIDF (OVER 50,000 SOLDIERS). THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL ACTIVITIES FOR DESIGNATED BATTALIONS. DURING 2022, FIDF PROVIDED APPROXIMATELY \$2.3 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER WELLBEING ACTIVITIES FOR THE 66 BATTALIONS ADOPTED BY FIDF (OVER 25.000 SOLDIERS). OTHER WELLBEING AND RECREATIONAL PROGRAM HIGHLIGHTS: - SPIRITUAL NEEDS AND HERITAGE PROGRAMS TOUCHED THE LIVES OF OVER 11,400 SOLDIERS SOULDIER RECHARGE RETREATS WERE MADE AVAILABLE TO OVER 6,400 SOLDIERS - WOUNDED SOLDIER ACTIVITIES SUPPORTED OVER 1,200 WOUNDED VETERANS FORM 990, PART III, LINE 4B, DESCRIPTION OF PROGRAM SERVICE: EDUCATIONAL AND SCHOLARSHIP PROGRAMS THE FIDF IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL FOUR-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 RECIPIENT'S STUDIES. TO BE ELIGIBLE, VETERANS MUST COME FROM A

Schedule O (Form 990) 2022

COMBAT OR COMBAT-SUPPORT UNIT AND A DISADVANTAGED SOCIOECONOMIC

BACKGROUND. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO COMPLETE 130

<u>Schedule O (Form 990) 2022</u> Page **2**

Name of the organization **Employer identification number** FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP, FIDF PARTNERS WITH 24 ORGANIZATIONS WHICH EMPOWER THE STUDENTS TO HELP THEIR COMMUNITIES AND IMPROVE THEIR ENVIRONMENT. IN THE 2022-2023 ACADEMIC YEAR, FIDF WAS ABLE TO FUND 3,344 SCHOLARSHIPS OF COLLEGE OR UNIVERSITY STUDY. IN 2022, FIDF HAD GRANTED APPROXIMATELY \$13.6 MILLION OF SCHOLARSHIP ASSISTANCE. DURING 2022, FIDF ALSO SPONSORED APPROXIMATELY \$6.6 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 2022, ABOUT 29,600 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES. FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE: 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. 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. DURING 2022, FIDF TRANSFERRED APPROXIMATELY \$13.5 MILLION IN CASH FOR CONSTRUCTION ACTIVITY. PROGRAM SERVICES FOR CONSTRUCTION, NET OF CHANGE

<u>Schedule O (Form 990) 2022</u> Page **2**

Name of the organization **Employer identification number** FRIENDS OF THE ISRAEL DEFENSE FORCES 13-3156445 IN GRANTS PAYABLE FOR CAPITAL PROJECTS, WAS \$6.7 MILLION. FORM 990, PART VI, SECTION B, LINE 11B: 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. 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. FORM 990, PART VI, SECTION B, LINE 15: PROCESS FOR DETERMINING COMPENSATION THE COMPENSATION COMMITTEE OF THE BOARD DETERMINES COMPENSATION FOR ALL

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OFFICERS. EXECUTIVE DIRECTORS. HEADS OF DEPARTMENT AND ANY OTHER HIGHLY

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Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
COMPENSATED EMPLOYEES. THE COMMITTEE TYPICALLY MEETS IN MARCH TO DETERMINE	NE
COMPENSATION FOR THE UPCOMING YEAR, AS WELL AS BONUSES, IF ANY, FOR	
PERFORMANCE IN THE PREVIOUS YEAR. COMPENSATION SURVEYS AS WELL AS FORM 9	90
OF OTHER ORGANIZATIONS, SIMILAR IN SIZE AND CHARACTER, ARE USED.	
FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:	
CA,CT,FL,GA,IL,MA,MD,MI,NJ,NC,NY,OH,PA,SC,TX,WA	
FORM 990, PART VI, SECTION C, LINE 19:	
AVAILABILITY OF DOCUMENTS TO THE PUBLIC	
THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY A	RE
AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. THE ORGANIZATION'S FINANCIA	AL
STATEMENTS, FORM 990, DOCUMENT RETENTION AND DESTRUCTION POLICY, AND	
WHISTLE-BLOWER POLICY ARE AVAILABLE ON ITS WEBSITE.	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
ACTUARIAL CHANGE IN ANNUITY OBLIGATION -949,75	98.
UNREALIZED GAIN ON FOREIGN CURRENCY -43,8	18.
BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES -1,396,8	70.
CHANGE IN GRANTS PAYABLE FOR CAPITAL PROJECTS 6,741,4	06.
TOTAL TO FORM 990, PART XI, LINE 9 4,350,99	20.