

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2014

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1430 BROADWAY 1301 City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10018 F Name and address of principal officer: MEIR KLIFI-AMIR SAME AS C ABOVE	D Employer identification number 13-3156445 E Telephone number 212-244-3118 G Gross receipts \$ 131,793,364. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.FIDF.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1981		M State of legal domicile: NY

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>SEE SCHEDULE O</u>																												
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																												
	3 Number of voting members of the governing body (Part VI, line 1a)	70																											
	4 Number of independent voting members of the governing body (Part VI, line 1b)	70																											
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	122																											
	6 Total number of volunteers (estimate if necessary)	576																											
	7a Total unrelated business revenue from Part VIII, column (C), line 12	0.																											
	7b Net unrelated business taxable income from Form 990-T, line 34	0.																											
Revenue		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td align="right">72,377,566.</td> <td align="right">101,857,770.</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td align="right">0.</td> <td align="right">0.</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td align="right">1,852,968.</td> <td align="right">992,682.</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td align="right">-880,920.</td> <td align="right">-476,820.</td> </tr> <tr> <td>12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td align="right">73,349,614.</td> <td align="right">102,373,632.</td> </tr> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	72,377,566.	101,857,770.	9 Program service revenue (Part VIII, line 2g)	0.	0.	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,852,968.	992,682.	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-880,920.	-476,820.	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	73,349,614.	102,373,632.									
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Part II Signature Block

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

Sign Here	Signature of officer MEIR KLIFI-AMIR, NATIONAL DIRECTOR & CEO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name AARON SHAPIRO	Preparer's signature Date Check if self-employed <input type="checkbox"/> PTIN P01333816
	Firm's name ▶ LOEB & TROPER LLP Firm's address ▶ 655 THIRD AVENUE, 12TH FLOOR NEW YORK, NY 10017	Firm's EIN ▶ 13-1517563 Phone no. 212-867-4000

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 21,746,045. including grants of \$ 18,094,162.) (Revenue \$) SEE SCHEDULE O

4b (Code:) (Expenses \$ 17,126,381. including grants of \$ 14,520,635.) (Revenue \$) SEE SCHEDULE O

4c (Code:) (Expenses \$ 15,171,092. including grants of \$ 13,427,722.) (Revenue \$) SEE SCHEDULE O

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

4e Total program service expenses 54,043,518.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	X	
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	X	
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? <i>If "Yes," complete Schedule G, Part I</i>	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Input box for Schedule O

Table with columns for question number, description, and Yes/No checkboxes. Includes rows for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 70		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 70		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NY, IL, CA, MA, FL, MI, OH, GA, MD, PA, WA, TX**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **RON ALONI - 212-244-3118**
1430 BROADWAY SUITE 1301, NEW YORK, NY 10018

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, 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.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NILY FALIC NATIONAL CHAIRMAN	10.00	X		X				0.	0.	0.
(2) ARTHUR STARK CHAIRMAN EMERITUS	10.00	X		X				0.	0.	0.
(3) LARRY J. HOCHBERG CHAIRMAN EMERITUS	10.00	X		X				0.	0.	0.
(4) MARVIN JOSEPHSON CHAIRMAN EMERITUS	10.00	X		X				0.	0.	0.
(5) MARC JASON NATIONAL VICE PRESIDENT	10.00	X		X				0.	0.	0.
(6) DR. MICHAEL KALISMAN NATIONAL VICE PRESIDENT	10.00	X		X				0.	0.	0.
(7) MORRIS SILVERMAN NATIONAL SECRETARY	10.00	X		X				0.	0.	0.
(8) STEPHEN WAYNE RUBIN, ESQ. LEGAL COUNSEL	10.00	X		X				0.	0.	0.
(9) HARVEY AXELROD DIRECTOR	5.00	X						0.	0.	0.
(10) RICKI ALON DIRECTOR	5.00	X						0.	0.	0.
(11) GARY BALTER DIRECTOR	5.00	X						0.	0.	0.
(12) SAMMY BAR-OR DIRECTOR	5.00	X						0.	0.	0.
(13) RONNY BEN-JOSEF DIRECTOR	5.00	X						0.	0.	0.
(14) SCOTT BLACK DIRECTOR	5.00	X						0.	0.	0.
(15) ALAN BRODY DIRECTOR	5.00	X						0.	0.	0.
(16) ROBERT COHEN DIRECTOR	5.00	X						0.	0.	0.
(17) RUTH & LEO DAVID DIRECTOR	5.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TONY FELZEN DIRECTOR	5.00	X						0.	0.	0.
(19) WILLIAM FOX DIRECTOR	5.00	X						0.	0.	0.
(20) AL & PAT FRANK DIRECTOR	5.00	X						0.	0.	0.
(21) MARTIN E. FRANKLIN DIRECTOR	5.00	X						0.	0.	0.
(22) OSCAR FELDENKREIS DIRECTOR	5.00	X						0.	0.	0.
(23) ERIKA GLAZER DIRECTOR	5.00	X						0.	0.	0.
(24) FRED GLUCKMAN DIRECTOR	5.00	X						0.	0.	0.
(25) HARRY GROSS DIRECTOR	5.00	X						0.	0.	0.
(26) DANIEL J. HYMAN DIRECTOR	5.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								3,540,462.	0.	340,934.
d Total (add lines 1b and 1c)								3,540,462.	0.	340,934.

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

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	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 6345 COLLINS AVE, MIAMI BEACH, FL 33141	TRAVEL SERVICES	1,606,820.
THE MESSINA GROUP, INC., 1501 M STREET NW, SUITE 910, WASHINGTON, DC 20005	ONLINE OUTREACH	802,705.
ATLAS DIRECT MAIL 41-12 38TH ST, LONG ISLAND CITY, NY 11101	MAILINGS & PRINTING	372,487.
OSNAT BELHASSEN D.N MISGAV 20189, MITZPA AVIV, ISRAEL	PRODUCTION SERVICE	247,159.
GOODSPOT LLC, 2665 NICHOLS CANYON ROAD, LOS ANGELES, CA 90046	VIDEO PRODUCTION	245,425.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **17**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) JERRY KAPLAN DIRECTOR	5.00	X					0.	0.	0.	
(28) DR. SHMUEL KATZ DIRECTOR	5.00	X					0.	0.	0.	
(29) ALON KAUFMAN DIRECTOR	5.00	X					0.	0.	0.	
(30) JARED KUSHNER DIRECTOR	5.00	X					0.	0.	0.	
(31) RICHARD KWAL DIRECTOR	5.00	X					0.	0.	0.	
(32) AVI LERNER DIRECTOR	5.00	X					0.	0.	0.	
(33) ISRAEL LEVY DIRECTOR	5.00	X					0.	0.	0.	
(34) NATHAN LEWINGER DIRECTOR	5.00	X					0.	0.	0.	
(35) DR. HERBERT LONDON DIRECTOR	5.00	X					0.	0.	0.	
(36) NICOLE LOWENSTEIN DIRECTOR	5.00	X					0.	0.	0.	
(37) GERALD MIZEL DIRECTOR	5.00	X					0.	0.	0.	
(38) SAM MOSHE DIRECTOR	5.00	X					0.	0.	0.	
(39) MICHAEL NACHMAN DIRECTOR	5.00	X					0.	0.	0.	
(40) JORDE NATHAN DIRECTOR	5.00	X					0.	0.	0.	
(41) SORAYA AND YOUNES NAZARIAN DIRECTOR	5.00	X					0.	0.	0.	
(42) ANN NEWMAN DIRECTOR	5.00	X					0.	0.	0.	
(43) MELINDA LOWELL PALTROW DIRECTOR	5.00	X					0.	0.	0.	
(44) MARC PERLMAN DIRECTOR	5.00	X					0.	0.	0.	
(45) ROBERT POLAK DIRECTOR	5.00	X					0.	0.	0.	
(46) PETER REISMAN DIRECTOR	5.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) ISRAEL ROIZMAN DIRECTOR	5.00	X						0.	0.	0.
(48) TONY RUBIN DIRECTOR	5.00	X						0.	0.	0.
(49) HAIM SABAN DIRECTOR	5.00	X						0.	0.	0.
(50) MONICA SASSON DIRECTOR	5.00	X						0.	0.	0.
(51) STEVE SCHULTZ DIRECTOR	5.00	X						0.	0.	0.
(52) ROB SELATI DIRECTOR	5.00	X						0.	0.	0.
(53) BENNY SHABTAI DIRECTOR	5.00	X						0.	0.	0.
(54) FELA AND DAVID SHAPPELL DIRECTOR	5.00	X						0.	0.	0.
(55) GARY SHIFFMAN DIRECTOR	5.00	X						0.	0.	0.
(56) DR. ROBERT SHILLMAN DIRECTOR	5.00	X						0.	0.	0.
(57) JOSEPH SIEBER DIRECTOR	5.00	X						0.	0.	0.
(58) RON SIMMS DIRECTOR	5.00	X						0.	0.	0.
(59) NORMAN SMITH DIRECTOR	5.00	X						0.	0.	0.
(60) GARY SOBEL DIRECTOR	5.00	X						0.	0.	0.
(61) LLOYD SOKOLOFF DIRECTOR	5.00	X						0.	0.	0.
(62) RABBI PETER WEINTRAUB DIRECTOR	5.00	X						0.	0.	0.
(63) ZEV WEISS DIRECTOR	5.00	X						0.	0.	0.
(64) MICHAEL WERNER DIRECTOR	5.00	X						0.	0.	0.
(65) DR. PHILLIP WERTHMAN DIRECTOR	5.00	X						0.	0.	0.
(66) DAVID WIENER DIRECTOR	5.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) SHAHRAM YAGHOUBZADEH DIRECTOR	5.00	X						0.	0.	0.
(68) OFER YARDENI DIRECTOR	5.00	X						0.	0.	0.
(69) ROBERT ZARNEGIN DIRECTOR	5.00	X						0.	0.	0.
(70) ARIE ZWEIG DIRECTOR	5.00	X						0.	0.	0.
(71) YITZHAK GERSHON NATIONAL DIRECTOR & CEO	40.00			X				1,231,725.	0.	51,224.
(72) MEIR KLIFI-AMIR NATIONAL DIRECTOR	40.00			X				228,976.	0.	7,716.
(73) RON ALONI CHIEF FINANCIAL OFFICER	40.00			X				198,093.	0.	22,640.
(74) JONATHAN BERNSTEIN CFO/DIRECTOR OF PLANNED GIVING AND E	40.00			X				175,235.	0.	28,587.
(75) ALAN SCHOLNICK CHIEF EXECUTIVE OFFICER	40.00			X				146,349.	0.	7,631.
(76) LILACH OHAD CHIEF OPERATING OFFICER	40.00			X				175,185.	0.	15,554.
(77) MIRI NASH EXECUTIVE DIRECTOR	40.00				X			295,322.	0.	11,211.
(78) TAMIR OPPENHEIM EXECUTIVE DIRECTOR	40.00				X			171,723.	0.	30,795.
(79) RICHARD GOLDSTEIN EXECUTIVE DIRECTOR	40.00				X			160,609.	0.	14,492.
(80) DINA BENARI EXECUTIVE DIRECTOR	40.00					X		176,657.	0.	25,530.
(81) PHILIP BERRY EXECUTIVE DIRECTOR	40.00					X		151,754.	0.	29,778.
(82) DAN HASKELL EXECUTIVE DIRECTOR	40.00					X		143,472.	0.	29,210.
(83) NIR BENZVI EXECUTIVE DIRECTOR	40.00					X		142,682.	0.	39,102.
(84) JONATHAN BERNSTEIN (SF) EXECUTIVE DIRECTOR	40.00					X		142,680.	0.	27,464.
Total to Part VII, Section A, line 1c								3,540,462.		340,934.

Part VIII Statement of Revenue

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

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a 1,724,335.				
	b Membership dues	1b				
	c Fundraising events	1c 57,446,342.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 42,687,093.				
	g Noncash contributions included in lines 1a-1f: \$	2,785,352.				
	h Total. Add lines 1a-1f	▶ 101,857,770.				
Program Service Revenue	2 a _____	Business Code				
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f	▶				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 1,021,239.			1,021,239.	
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses	23,951,350.			
		c Gain or (loss)	-28,557.			
	d Net gain or (loss)	▶ -28,557.			-28,557.	
	8 a Gross income from fundraising events (not including \$ 57,446,342. of contributions reported on line 1c). See Part IV, line 18	a 3,949,234.				
		b Less: direct expenses	b 5,018,777.			
c Net income or (loss) from fundraising events		▶ -1,069,543.			-1,069,543.	
9 a Gross income from gaming activities. See Part IV, line 19	a 1,042,328.					
	b Less: direct expenses	b 449,605.				
	c Net income or (loss) from gaming activities	▶ 592,723.			592,723.	
10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue		Business Code				
11	a _____					
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d	▶				
12 Total revenue. See instructions.	▶	102,373,632.	0.	0.	515,862.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,700,000.	1,700,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	44,342,519.	44,342,519.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,973,067.	622,957.	1,345,595.	1,004,515.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,939,238.	1,454,004.	3,140,662.	2,344,572.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	130,357.	27,314.	58,999.	44,044.
9 Other employee benefits	714,414.	149,694.	323,340.	241,380.
10 Payroll taxes	618,117.	129,516.	279,757.	208,844.
11 Fees for services (non-employees):				
a Management				
b Legal	145,374.		145,374.	
c Accounting	80,697.		80,697.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	802,705.			802,705.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	7,833,429.	4,590,790.	1,283,329.	1,959,310.
12 Advertising and promotion	255,374.	14,019.	22,941.	218,414.
13 Office expenses	2,266,739.	90,079.	1,126,960.	1,049,700.
14 Information technology				
15 Royalties				
16 Occupancy	792,030.	93,866.	392,919.	305,245.
17 Travel	1,676,385.	827,004.	393,424.	455,957.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	189,121.		189,121.	
23 Insurance	129,808.		129,808.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a BAD DEBT LOSS	88,703.		88,703.	
b				
c				
d				
e All other expenses	7,103.	1,756.	5,347.	
25 Total functional expenses. Add lines 1 through 24e	71,685,180.	54,043,518.	9,006,976.	8,634,686.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	19,342,403.	2	41,066,342.
	3 Pledges and grants receivable, net	61,294,857.	3	73,941,634.
	4 Accounts receivable, net	12,927.	4	22,643.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	234,871.	9	224,389.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 813,267.		
	b Less: accumulated depreciation	10b 331,917.	542,442.	10c 481,350.
	11 Investments - publicly traded securities	32,974,666.	11	37,415,487.
	12 Investments - other securities. See Part IV, line 11	11,054,067.	12	0.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	10,056,685.	15	6,858,328.
16 Total assets. Add lines 1 through 15 (must equal line 34)	135,512,918.	16	160,010,173.	
Liabilities	17 Accounts payable and accrued expenses	1,218,832.	17	2,145,391.
	18 Grants payable	22,809,270.	18	24,205,456.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	15,320,791.	25	10,818,988.
	26 Total liabilities. Add lines 17 through 25	39,348,893.	26	37,169,835.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	24,017,645.	27	24,096,721.
	28 Temporarily restricted net assets	70,178,448.	28	95,829,028.
	29 Permanently restricted net assets	1,967,932.	29	2,914,589.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	96,164,025.	33	122,840,338.
	34 Total liabilities and net assets/fund balances	135,512,918.	34	160,010,173.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	102,373,632.
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,685,180.
3	Revenue less expenses. Subtract line 2 from line 1	3	30,688,452.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	96,164,025.
5	Net unrealized gains (losses) on investments	5	-271,361.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-3,740,778.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	122,840,338.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	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:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2014)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public Inspection

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

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

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

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

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	56,838,499.	61,702,727.	67,912,111.	72,377,566.	101,857,770.	360,688,673.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	56,838,499.	61,702,727.	67,912,111.	72,377,566.	101,857,770.	360,688,673.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						646,464.
6 Public support. Subtract line 5 from line 4.						360,042,209.

Section B. Total Support

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	97.92 %
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	97.43 %
16a 33 1/3% support test - 2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ►

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ►

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
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 (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer (b) below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

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

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

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

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

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2014

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

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 or 990-EZ), 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, 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. Do not 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 is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2014)

Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>4,450,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>5,015,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____ _____ _____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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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
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2014

Open to Public Inspection

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

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

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

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

4 Number of states where property subject to conservation easement is located ▶ _____

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

Yes No

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

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

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

Yes No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

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

(i) Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,967,932.	2,386,102.	2,717,932.	2,567,932.	2,367,932.
b Contributions	946,657.	-418,170.	-331,830.	150,000.	200,000.
c Net investment earnings, gains, and losses	33,962.	42,668.	67,679.	56,952.	41,116.
d Grants or scholarships					
e Other expenditures for facilities and programs	33,962.	42,668.	67,679.	56,952.	41,116.
f Administrative expenses					
g End of year balance	2,914,589.	1,967,932.	2,386,102.	2,717,932.	2,567,932.

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

- a Board designated or quasi-endowment _____ %
- b Permanent endowment 100.00 %
- c Temporarily restricted endowment _____ %

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations		X
(ii) related organizations		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		210,585.	80,393.	130,192.
d Equipment		154,005.	57,468.	96,537.
e Other		448,677.	194,056.	254,621.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				481,350.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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	4,832,023.
(3) FOREIGN CURRENCY FORWARD CONTRACTS	
(4) PAYABLE	5,986,965.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	10,818,988.

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

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	101,965,650.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-271,361.	
b	Donated services and use of facilities	2b	256,984.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-393,605.	
e	Add lines 2a through 2d	2e		-407,982.
3	Subtract line 2e from line 1		3	102,373,632.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	102,373,632.

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	71,942,164.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	256,984.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		256,984.
3	Subtract line 2e from line 1		3	71,685,180.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	71,685,180.

Part XIII Supplemental Information.

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

PART V, LINE 4:

TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES

PART X, LINE 2:

FIDF HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS

THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

PERIODS ENDING DECEMBER 31, 2011 AND SUBSEQUENT REMAIN SUBJECT TO

EXAMINATION BY APPLICABLE TAXING AUTHORITIES.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

ACTUARIAL CHANGE IN ANNUITY OBLIGATION 754,198.

UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACT -104,994.

Part XIII Supplemental Information (continued)

FOREIGN EXCHANGE LOSS -1,042,809.

TOTAL TO SCHEDULE D, PART XI, LINE 2D -393,605.

Multiple horizontal lines for supplemental information.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

2014

Open to Public Inspection

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

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" 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, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
MIDDLE EAST AND NORTH AFRICA	1	8	PROGRAM SERVICES	BROAD RANGE OF PROJECTS AND PROGRAMS FOR MEMBERS OF THE ISRAEL DEFENSE FORCES	1,551,486.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS TO RECIPIENTS LOCATED IN REGION	GRANTS TO RECIPIENTS LOCATED IN REGION	44,342,519.
3 a Sub-total	1	8			45,894,005.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	8			45,894,005.

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

Schedule F (Form 990) 2014

Part II 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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	14,311,888.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,494,965.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	2,900,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	1,058,010.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	999,999.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	800,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	700,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	555,456.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **33**

3 Enter total number of other organizations or entities **0**

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	260,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	259,065.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	195,379.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	145,720.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	143,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	115,738.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	107,832.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	105,863.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	105,000.	WIRE TRANSFER	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	86,630.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	65,010.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	62,800.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	60,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	49,883.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	35,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	30,400.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	27,563.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	26,843.	WIRE TRANSFER	0.		

Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	23,255.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	20,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	15,204.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	10,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	8,000.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,500.	WIRE TRANSFER	0.		
		MIDDLE EAST AND NORTH AFRICA	GENERAL SUPPORT	7,000.	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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
COLLEGE/UNIVERSITY SCHOLARSHIPS	MIDDLE EAST AND NORTH AFRICA	3,385	12,715,828.	ELECTRONIC FUNDS TRANSFER	0.		

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations (see Instructions for Form 5471)* Yes No

- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No

- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)* Yes No

Schedule F (Form 990) 2014

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.

PART I, LINE 2:

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

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

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

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue		1,042,328.	1,042,328.
Direct Expenses	2	Cash prizes			
	3	Noncash prizes		126,832.	126,832.
	4	Rent/facility costs		22,185.	22,185.
	5	Other direct expenses		300,588.	300,588.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			449,605.
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			592,723.

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

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

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

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

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|----------|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | 100.00 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ RON ALONI

Address ▶ 1430 BROADWAY SUITE 1301 - NEW YORK, NY 10018

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law 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 I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: MESSINA GROUP, INC.

(I) ADDRESS OF FUNDRAISER: 1501 M ST NW, WASHINGTON, DC 20005

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2014

**Open to Public
Inspection**

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

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NEFESH B'NEFESH JEWISH SOULS UNITED, INC - 42 EAST 69TH STREET - NEW YORK, NY 10021	22-3804152	501(C)(3)	1,700,000.	0.			GENERAL SUPPORT

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

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

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

Schedule I (Form 990) (2014)

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

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

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

PART I, LINE 2:

GRANTS FOR PROJECTS AND PROGRAMS ARE MADE PURSUANT TO A CONTRACT OR
 MEMORANDUM WHICH DELINEATES THE INTENDED USE OF THE FUNDS BY THE GRANTEE
 AND THE TIMETABLE OF GRANT PAYMENTS. FUNDS ARE DISBURSED ON A VERY
 DISCIPLINED AND CONTROLLED BASIS AND ONLY UPON RECEIPT OF A TRANSFER
 REQUISITION FROM THE GRANTEE ACCOMPANIED BY SUPPORTING DOCUMENTATION OF THE
 EXPENSES TO BE PAID. SUCH DOCUMENTATION INCLUDES INVOICES, PHOTOS AND/OR
 VIDEOS, REPORTS OF PROGRAM SERVICES RENDERED AND SIMILAR EVIDENCE,
 DEPENDING ON THE MATTER AT HAND. FIDF STAFF REVIEWS THE DOCUMENTATION

Part IV Supplemental Information

PROVIDED AND, WHEN SATISFIED WITH ITS COMPLETENESS, AUTHORIZES RELEASE OF THE FUNDS. FUNDS SO RELEASED MUST BE USED BY THE GRANTEE ONLY FOR THE SPECIFIED PURPOSE AND NOT FOR ANY OTHER PURPOSE. FIDF MAINTAINS DETAILED RECORDS OF WHAT IT HAS PAID FOR AND THE BALANCE OF ITS COMMITMENT REMAINING TO BE PAID AT ANY POINT IN TIME. SITE VISITS ARE UNDERTAKEN WHEN DEEMED NECESSARY IN THE CIRCUMSTANCES.

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2014

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|---|
| <input type="checkbox"/> First-class or charter travel | <input checked="" type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input checked="" type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., 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

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 in line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	X	
2	X	
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2014

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) YITZHAK GERSHON NATIONAL DIRECTOR & CEO	(i)	405,972.	631,251.	194,502.	23,000.	28,224.	1,282,949.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MEIR KLIFI-AMIR NATIONAL DIRECTOR	(i)	72,317.	0.	156,659.	0.	7,716.	236,692.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) RON ALONI CHIEF FINANCIAL OFFICER	(i)	193,031.	0.	5,062.	5,556.	17,084.	220,733.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JONATHAN BERNSTEIN CFO/DIRECTOR OF PLANNED GIVING AND E	(i)	155,869.	15,000.	4,366.	5,324.	23,263.	203,822.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ALAN SCHOLNICK CHIEF EXECUTIVE OFFICER	(i)	144,767.	0.	1,582.	0.	7,631.	153,980.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LILACH OHAD CHIEF OPERATING OFFICER	(i)	159,083.	15,000.	1,102.	5,276.	10,278.	190,739.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) MIRI NASH EXECUTIVE DIRECTOR	(i)	218,110.	75,000.	2,212.	8,667.	2,544.	306,533.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) TAMIR OPPENHEIM EXECUTIVE DIRECTOR	(i)	148,877.	15,000.	7,846.	3,360.	27,435.	202,518.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) RICHARD GOLDSTEIN EXECUTIVE DIRECTOR	(i)	158,773.	0.	1,836.	0.	14,492.	175,101.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) DINA BENARI EXECUTIVE DIRECTOR	(i)	152,867.	20,000.	3,790.	6,289.	19,241.	202,187.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) PHILIP BERRY EXECUTIVE DIRECTOR	(i)	128,908.	15,000.	7,846.	0.	29,778.	181,532.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) DAN HASKELL EXECUTIVE DIRECTOR	(i)	120,626.	15,000.	7,846.	3,687.	25,523.	172,682.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) NIR BENZVI EXECUTIVE DIRECTOR	(i)	124,836.	10,000.	7,846.	4,096.	35,006.	181,784.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) JONATHAN BERNSTEIN (SF) EXECUTIVE DIRECTOR	(i)	125,515.	10,000.	7,165.	4,125.	23,339.	170,144.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A:

HOUSING ALLOWANCE IS PROVIDED FOR THE NATIONAL DIRECTOR. THIS WAS TREATED AS A TAXABLE BENEFIT.

MR. GERSHON RECEIVED A MONTHLY EXPENSE ALLOWANCE WHILE SERVING AS THE NATIONAL DIRECTOR. THIS WAS TREATED AS A TAXABLE BENEFIT.

TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS IS PROVIDED FOR THE NATIONAL DIRECTOR. THIS WAS TREATED AS A NON-TAXABLE BENEFIT.

PART I, LINE 4A:

MR. YITZHAK GERSHON, NATIONAL DIRECTOR AND CEO, RECEIVED A SEPARATION PAYMENT OF \$75,000.

PART I, LINE 7:

BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL/REGIONAL/ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS OR BASED ON TAKING ON ADDITIONAL RESPONSIBILITIES OR ROLES. ALL NON-FIXED PAYMENTS HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION

Part III Supplemental Information

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

REPORTING.

THE BONUS AND INCENTIVE COMPENSATION AMOUNT FOR MR. YITZHAK GERSHON, NATIONAL DIRECTOR AND CEO, INCLUDES BOTH A PERFORMANCE BONUS AND A PAYMENT FOR EXTENDING HIS EMPLOYMENT CONTRACT BEYOND ITS ORIGINAL TERM.

SUPPLEMENTAL DISCLOSURES:

MR. KLIFI-AMIR WAS APPOINTED NATIONAL DIRECTOR ON SEPTEMBER 15, 2014 REPLACING MR. GERSHON. MR. GERSHON REMAINED WITH FIDF IN AN ADVISORY ROLE THROUGH DECEMBER 31, 2014. MR. SCHOLNICK WAS APPOINTED CHIEF EXECUTIVE OFFICER ON AUGUST 11, 2014.

MR. ALONI WAS APPOINTED CHIEF FINANCIAL OFFICER ON APRIL 4, 2014 REPLACING MR. BERNSTEIN. MR. BERNSTEIN REMAINED WITH FIDF AS DIRECTOR OF PLANNED GIVING AND ESTATES.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2014

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	124	2,432,833.	SELLING PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous	X	12	103,380.	SELLING PRICE
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (AUCTION ITEMS)	X	396	249,139.	RETAIL COST
26 Other ()				
27 Other ()				
28 Other ()				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

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

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

Schedule M (Form 990) (2014)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FIDF INITIATES AND HELPS SUPPORT A WIDE RANGE OF SOCIAL, EDUCATIONAL, CULTURAL, AND RECREATIONAL PROGRAMS AND FACILITIES FOR THE YOUNG MEN AND WOMEN SOLDIERS OF ISRAEL. FIDF ALSO PROVIDES SUPPORT FOR THE FAMILIES OF FALLEN SOLDIERS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FIDF INITIATES AND HELPS SUPPORT A WIDE RANGE OF SOCIAL, EDUCATIONAL, CULTURAL AND RECREATIONAL PROGRAMS AND FACILITIES FOR THE YOUNG MEN AND WOMEN SOLDIERS OF ISRAEL. FIDF ALSO PROVIDES SUPPORT FOR THE FAMILIES OF FALLEN SOLDIERS. FIDF'S PRIMARY SOURCE OF REVENUE IS CONTRIBUTIONS AND SPECIAL EVENT INCOME. FIDF'S NATIONAL OFFICE AND NEW YORK REGIONAL OFFICES ARE LOCATED IN NEW YORK CITY. ADDITIONAL REGIONAL OFFICES ARE LOCATED IN OR NEAR CHICAGO, LOS ANGELES, SAN DIEGO, SAN FRANCISCO, MIAMI, BOCA RATON, DETROIT, CLEVELAND, BOSTON, ATLANTA, BALTIMORE, WASHINGTON D.C., PHILADELPHIA, HOUSTON AND TEL AVIV, ISRAEL.

FORM 990, PART III, LINE 4A

WELLBEING AND RECREATIONAL PROGRAMS:

THE DIGNITY PROGRAM PROVIDES ECONOMIC RELIEF FOR SOLDIERS WHO ARE IN FINANCIAL DISTRESS THROUGH THE PROVISION OF CASH SUBSIDIES, BASIC FURNITURE AND HOME APPLIANCES, HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER ASSISTANCE TO THEIR FAMILIES. DURING 2014, FIDF PROVIDED APPROXIMATELY \$3.4 MILLION FOR SUCH ASSISTANCE TO ABOUT 8,000 SOLDIERS.

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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THE LONE SOLDIERS PROGRAM ENABLES FIDF TO ACT AS A SECOND FAMILY FOR SOLDIERS WHO HAVE NO IMMEDIATE FAMILY IN ISRAEL DURING THEIR MILITARY SERVICE. FIDF ALSO SPONSORS FLIGHTS FOR LONE COMBAT SOLDIERS, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR HOME COUNTRIES DURING THEIR PERIOD OF SERVICE. DURING 2014, FIDF PROVIDED APPROXIMATELY \$2.2 MILLION TO ASSIST OVER 2,700 LONE SOLDIERS THROUGH THESE PROGRAMS.

THE LEGACY PROGRAM ENABLES FAMILIES OF FALLEN SOLDIERS TO ENJOY RECREATIONAL VACATIONS IN ISRAEL WITH ACTIVITIES SUCH AS WORKSHOPS, SHOWS, EXCURSIONS, ENTERTAINMENT BY POPULAR ISRAELI ARTISTS, SPORTS ACTIVITIES, AND MORE. THE PROGRAM ALSO SPONSORS TRIPS TO THE UNITED STATES FOR CHILDREN OF FALLEN SOLDIERS WHO SHARE THE EXPERIENCE OF SUMMER CAMP IN THE U.S. WITH AMERICAN CHILDREN OF SIMILAR AGE. DURING 2014, FIDF PROVIDED APPROXIMATELY \$1.1 MILLION FOR SUCH ACTIVITIES, AIDING OVER 5,700 MEMBERS OF BEREAVED FAMILIES, INCLUDING TRIPS TO THE UNITED STATES FOR APPROXIMATELY 90 CHILDREN OF VARIOUS AGES.

THE SPIRIT PROGRAM PROVIDES A WEEK OF REST AND RELAXATION FOR ACTIVE-DUTY COMBAT UNITS. SOLDIERS ENJOY A WEEK OF R&R AT RECREATION CENTERS WHICH ARE FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOLS, FITNESS ROOMS, AND OTHER AMENITIES. DURING 2014, FIDF PROVIDED APPROXIMATELY \$1 MILLION FOR SUCH ACTIVITIES, SPONSORING 18 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF ABOUT 9,100 SOLDIERS.

THE REST AND RECREATION PROGRAM SPONSORS VARIOUS UNITS WITH WELLBEING GIFTS SUCH AS FLEECEs, HATS, AND OTHER PERSONAL ITEMS, AS WELL AS FUN DAYS, TRIPS AND SPORTS EVENTS. DURING 2014, FIDF SPONSORED SUCH WELLBEING NEEDS WITH APPROXIMATELY \$1.2 MILLION.

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

THE ADOPT A BRIGADE PROGRAM PROVIDES SUPPORT FOR THE DIGNITY PROGRAM,
SPIRIT PROGRAM, THE LONE SOLDIERS PROGRAM AND GENERAL WELLBEING
ACTIVITIES OF THE 7 BRIGADES ADOPTED BY FIDF.

THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL
ACTIVITIES FOR DESIGNATED BATTALIONS. DURING 2014, FIDF PROVIDED
APPROXIMATELY \$1.1 MILLION TO SPONSOR CEREMONIES, TRIPS AND OTHER
WELLBEING ACTIVITIES FOR THE 40 BATTALIONS ADOPTED BY FIDF
(APPROXIMATELY 16,000 SOLDIERS).

THE WOUNDED VETERANS PROGRAM INCLUDES THE STRIDES PROGRAM WHICH
PROVIDES VETERAN SOLDIER AMPUTEES WITH STATE OF THE ART PROSTHETIC
DEVICES FOR SPORTS AND ATHLETICS, TOGETHER WITH SPECIALIZED TRAINING IN
THEIR USE. IN 2014 WE WERE ABLE TO PROVIDE 6 SUCH VETERANS WITH
STATE-OF-THE-ART PROSTHETIC DEVICES AND TRAINING AT A COST OF
APPROXIMATELY \$0.7 MILLION. DURING 2014, FIDF FURTHER PROVIDED
APPROXIMATELY \$4 MILLION TO SPONSOR OTHER ACTIVITIES SUPPORTING OVER
2,600 WOUNDED VETERANS.

THE SPIRITUAL NEEDS PROGRAM, IN COOPERATION WITH THE IDF RABBINATE,
PROVIDES FOR JUDAICA AND RITUAL ARTICLES, HOLIDAY GIFTS AND ACTIVITIES
AND OTHER EDUCATIONAL AND SOCIAL ACTIVITIES. DURING 2014, FIDF PROVIDED
APPROXIMATELY \$2.3 MILLION TO SPONSOR SUCH ARTICLES AND ACTIVITIES.

FORM 990, PART III, LINE 4B

EDUCATIONAL AND SCHOLARSHIP PROGRAMS:

432212
08-27-14

Schedule O (Form 990 or 990-EZ) (2014)

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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THE FIDF IMPACT! PROGRAM GRANTS FULL 4-YEAR SCHOLARSHIPS TO ISRAELI SOLDIERS WHO HAVE COMPLETED THEIR MILITARY SERVICE. THE PERSONAL NATURE OF THE PROGRAM ENABLES THE SPONSORS TO DIRECTLY SEE THE "IMPACT" OF THEIR DONATIONS ON SOLDIERS' LIVES. TO BE ELIGIBLE, SOLDIERS MUST COME FROM A COMBAT UNIT AND A DISADVANTAGED SOCIOECONOMIC BACKGROUND THAT WOULD PREVENT THEM FROM PURSUING HIGHER EDUCATION. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP. THE EFFORTS OF THE STUDENTS ARE AIMED AT HELPING THEIR COMMUNITIES AND IMPROVING THEIR ENVIRONMENT. DURING 2014, FIDF WAS ABLE TO FUND ABOUT 3,400 SCHOLARSHIPS FOR THE 2014-2015 ACADEMIC YEAR OF COLLEGE OR UNIVERSITY STUDY REPRESENTING APPROXIMATELY \$12.6 MILLION OF SCHOLARSHIP ASSISTANCE.

IN 2014, FIDF ALSO SPONSORED APPROXIMATELY \$3.2 MILLION OF EDUCATIONAL PROGRAMS WHICH UTILIZED SEMINARS, WORKSHOPS, DISCUSSION GROUPS AND FIELD TRIPS TO ASSIST NEW IMMIGRANT SOLDIERS IN THEIR ASSIMILATION PROCESS, PROVIDE ENRICHMENT OPPORTUNITIES TO SOLDIERS WITH SPECIAL NEEDS, AND DEVELOP EDUCATIONAL RESOURCES. DURING 2014 ABOUT 7,500 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES SPONSORED BY FIDF.

FORM 990, PART III, LINE 4C

CONSTRUCTION PROGRAMS:

FIDF SPONSORS THE CONSTRUCTION, REFURBISHMENT AND MAINTENANCE OF RECREATION AND SPORTS CENTERS, CULTURAL AND EDUCATIONAL FACILITIES,

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

SYNAGOGUES, MEMORIAL ROOMS, AUDITORIUMS, AND SOLDIER RECREATIONAL HOMES FOR SOLDIERS THROUGHOUT ISRAEL. THESE FACILITIES RANGE FROM INDIVIDUAL STRUCTURES TO LARGE WELLBEING COMPLEXES. FIDF ALSO SPONSORS THE CONSTRUCTION AND RENOVATION OF SMALLER PROJECTS AND SEMI-PERMANENT FACILITIES, SUCH AS SOCIAL CLUBS, AND SYNAGOGUES THAT SOLDIERS CAN USE EVERYWHERE. CONSTRUCTION ACTIVITY DURING 2014 WAS AS FOLLOWS: 8 CONSTRUCTION PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$8 MILLION, 12 ADDITIONAL PROJECTS WERE UNDER CONSTRUCTION, WITH A TOTAL BUDGET OF APPROXIMATELY \$39.8 MILLION, AND 6 PROJECTS WERE IN THE DESIGN AND BIDDING STAGE, WITH A TOTAL BUDGET OF APPROXIMATELY \$10.2 MILLION. IN ADDITION, 62 SMALLER FACILITIES RENOVATION AND REFURBISHMENT PROJECTS WERE COMPLETED, WITH A TOTAL BUDGET OF APPROXIMATELY \$1.1 MILLION.

FORM 990, PART VI, SECTION B, LINE 11:

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

FORM 990, PART VI, SECTION B, LINE 12C:

ANNUAL CONFLICT OF INTEREST FORMS ARE REQUIRED FROM ALL MEMBERS OF THE BOARD AND ALL EMPLOYEES. THE FORMS ARE RECEIVED BY FIDF'S CHIEF FINANCIAL OFFICER, WHO PREPARES A SPREADSHEET LISTING CONFLICTS DISCLOSED, IF ANY. THE SPREADSHEET IS SHARED WITH FIDF'S NATIONAL DIRECTOR AND LEGAL COUNSEL

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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:

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

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

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

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE MADE AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. THE ORGANIZATION'S FINANCIAL STATEMENTS ARE AVAILABLE ON ITS WEBSITE.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING FEES:

PROGRAM SERVICE EXPENSES	559,801.
MANAGEMENT AND GENERAL EXPENSES	1,283,329.
FUNDRAISING EXPENSES	1,959,310.

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TOTAL EXPENSES **3,802,440.**

CONTRACTED FEES:

PROGRAM SERVICE EXPENSES **4,030,989.**

MANAGEMENT AND GENERAL EXPENSES **0.**

FUNDRAISING EXPENSES **0.**

TOTAL EXPENSES **4,030,989.**

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A **7,833,429.**

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

ACTUARIAL CHANGE IN ANNUITY OBLIGATION **754,198.**

UNREALIZED LOSS ON FOREIGN CURRENCY FORWARD CONTRACTS **-104,994.**

BAD DEBT LOSS **-3,347,173.**

FOREIGN EXCHANGE LOSS **-1,042,809.**

TOTAL TO FORM 990, PART XI, LINE 9 **-3,740,778.**

FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	MACHINERY & EQUIPMENT											
2	OFFICE EQUIPMENT	VARIABLE	SSL	5.00	16	41,267.			41,267.	15,008.		6,766.
3	FURNITURE AND FIXTURES	VARIABLE	SSL	5.00	16	112,738.			112,738.	20,860.		14,834.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPM					154,005.		0.	154,005.	35,868.	0.	21,600.
	OTHER											
1	COMPUTER EQUIPMENT	VARIABLE	SSL	5.00	16	448,677.			448,677.	79,869.		114,187.
4	LEASEHOLD IMPROVEMENTS	VARIABLE	SSL	5.00	16	210,585.			210,585.	27,061.		53,332.
	* 990 PAGE 10 TOTAL OTHER					659,262.		0.	659,262.	106,930.	0.	167,519.
	* GRAND TOTAL 990 PAGE 10 DEPR					813,267.		0.	813,267.	142,798.	0.	189,119.