

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

# 2024

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

<b>A</b> For the <b>2024</b> calendar year, or tax year beginning		and ending	
<b>B</b> Check if applicable:  Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>FRIENDS OF THE ISRAEL DEFENSE FORCES</b>		<b>D</b> Employer identification number <b>13-3156445</b>
	Doing business as		<b>E</b> Telephone number <b>212-244-3118</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>60 EAST 42ND STREET</b>		<b>G</b> Gross receipts \$ <b>608,276,018.</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>NEW YORK, NY 10165-0015</b>		<b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No
	<b>F</b> Name and address of principal officer: <b>NADAV PADAN</b> <b>SAME AS C ABOVE</b>		<b>H(b)</b> Are all subordinates included? Yes No If "No," attach a list. See instructions
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		<b>H(c)</b> Group exemption number	
<b>J</b> Website: <b>WWW.FIDF.ORG</b>		<b>L</b> Year of formation: <b>1981</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		<b>M</b> State of legal domicile: <b>NY</b>	

<b>Part I Summary</b>			
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>FRIENDS OF THE ISRAEL DEFENSE FORCES (FIDF) PROVIDES CRITICAL SUPPORT (CONTINUED ON SCHEDULE O)</b>		
	<b>2</b> Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	59
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	59
	<b>5</b> Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	173
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	580
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	280,005,585.	180,699,804.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,420,649.	11,534,394.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-1,464,987.	-4,695,675.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	281,961,247.	187,538,523.
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	111,899,696.	107,397,808.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	<b>16 a</b> Professional fundraising fees (Part IX, column (A), line 11e)	19,285,221.	21,599,644.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	15,518,355.	11,980,553.
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	143,165,470.	141,390,348.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	138,795,777.	46,148,175.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	336,434,268.	383,993,388.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	48,453,696.	78,830,588.
		287,980,572.	305,162,800.

<b>Part II Signature Block</b>						
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.						
<b>Sign Here</b>	Signature of officer				Date	
	ALAN SRULOWITZ, CFO Type or print name and title					
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature		Date	Check if self-employed
	YING LI		<i>Ying Li</i>		10/29/25	<input type="checkbox"/>
Firm's name				Firm's EIN		PTIN
GRANT THORNTON ADVISORS LLC				99-1856619		P01343131
Firm's address				Phone no.		
757 THIRD AVENUE, 9TH FLOOR NEW YORK, NY 10017-2013				212-624-5242		

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury  
Internal Revenue Service

**File a separate application for each return.**  
**Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions.  FRIENDS OF THE ISRAEL DEFENSE FORCES	Taxpayer identification number (TIN)  13-3156445
	Number, street, and room or suite no. If a P.O. box, see instructions. 60 EAST 42ND STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10165-0015	

Enter the Return Code for the return that this application is for (file a separate application for each return) ..... 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of ALAN SRULOWITZ, CFO  
60 EAST 42ND STREET SUITE 1820 - NEW YORK, NY 10165

Telephone No. 212-244-3118 Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 24 or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

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

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: FRIENDS OF THE ISRAEL DEFENSE FORCES (FIDF) PROVIDES CRITICAL SUPPORT FOR THE HEALTH, WELL-BEING, AND EDUCATION OF ISRAEL'S PROTECTORS.

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. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 56,450,653. including grants of \$ 55,380,550. ) (Revenue \$ 0. )

SEE SCHEDULE O

4b (Code: ) (Expenses \$ 34,707,597. including grants of \$ 30,956,186. ) (Revenue \$ 0. )

SEE SCHEDULE O

4c (Code: ) (Expenses \$ 22,366,476. including grants of \$ 21,061,072. ) (Revenue \$ 0. )

SEE SCHEDULE O

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

4e Total program service expenses 113,524,726.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross 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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 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... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? b Describe on 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 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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 b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed SEE SCHEDULE O
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, 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 [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on 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
ALAN SRULOWITZ, CFO - 212-244-3118
60 EAST 42ND STREET SUITE 1820, NEW YORK, NY 10165

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) STEVEN WEIL CHIEF EXECUTIVE OFFICER	40.00 0.00			X				658,065.	0.	41,878.
(2) NADAV PADAN NATIONAL DIRECTOR & CEO	40.00 0.00			X				397,925.	0.	12,420.
(3) GALIT BRICHTA VICE PRESIDENT, NORTHEAST REGION	40.00 0.00				X			325,801.	0.	26,759.
(4) ALAN SRULOWITZ CHIEF FINANCIAL OFFICER	40.00 0.00			X				312,043.	0.	26,824.
(5) AMARELLE GREEN EXECUTIVE DIRECTOR, BAY AREA CHAPTER	40.00 0.00					X		238,123.	0.	32,017.
(6) JENNA GRIFFIN VICE PRESIDENT, WESTERN REGION	40.00 0.00				X			247,479.	0.	13,041.
(7) ARI DALLAS CHIEF OPERATING OFF	40.00 0.00			X				240,000.	0.	9,600.
(8) TAMIR OPPENHEIM VICE PRESIDENT, CENTRAL REGION	40.00 0.00				X			223,707.	0.	25,581.
(9) PNINIT COLE EXECUTIVE DIRECTOR, NE AFFINITY GROU	40.00 0.00					X		237,046.	0.	11,382.
(10) KAREN LYNN BENSON VICE PRESIDENT, PEOPLE & CULTURE	40.00 0.00					X		203,875.	0.	19,725.
(11) ANAT CHAVKIN EXECUTIVE DIRECTOR, WESTCHESTER/CT C	40.00 0.00					X		175,678.	0.	28,630.
(12) JEFF KLEIN NATIONAL DIRECTOR, PLANNING GIVING	40.00 0.00					X		187,401.	0.	16,799.
(13) MOREY LEVOVITZ CHAIRMAN	1.00 0.00	X		X				0.	0.	0.
(14) NILY FALIC CHAIRMAN EMERITUS	1.00 0.00	X						0.	0.	0.
(15) ARTHUR STARK CHAIRMAN EMERITUS	1.00 0.00	X						0.	0.	0.
(16) RABBI PETER WEINTRAUB CHAIRMAN EMERITUS	1.00 0.00	X						0.	0.	0.
(17) MARC PERLMAN PRESIDENT	1.00 0.00	X		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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) ROBIN SELATI DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) STEPHEN W. RUBIN, ESQ. SECRETARY & GENERAL COUNSEL	1.00 0.00	X		X				0.	0.	0.
(20) HARVEY AXELROD DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) GARY BALTER DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) SAMMY BAR-OR DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) DANIEL BENEDICT DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) RONNY BEN-JOSEF DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) MAX BLANKFELD DIRECTOR	1.00 0.00	X						0.	0.	0.
(26) AL BRODY DIRECTOR	1.00 0.00	X						0.	0.	0.
<b>1b Subtotal</b>								3,447,143.	0.	264,656.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								3,447,143.	0.	264,656.

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 54

	Yes	No
3 Did the organization list any <b>former</b> officer, director, 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
ORTRA, LTD, 94 YIGAL ALON STREET, TEL AVIV, ISRAEL 6789139	TRAVEL SERVICES	1,911,152.
MOSAIC TOURS AND TRAVEL 6345 COLLINS AVENUE, MIAMI BEACH, FL 33141	TRAVEL SERVICES	773,510.
BW HOTEL LLC, 9500 WILSHIRE BOULEVARD, BEVERLY HILLS, CA 90212	HOTEL AND EVENT SERVICES	503,654.
PIER SIXTY LLC PIER 60 CHELSEA PIERS, NEW YORK, NY 10011	EVENT HOSTING	474,070.
COHN REZNICK LLP P.O. BOX 1699, ALBANY, NY 12201	ACCOUNTING AND CONSULTING	423,783.
<b>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</b>		79

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) DOUG BUNIM DIRECTOR	1.00 0.00	X						0.	0.	0.
(28) ROBERT BURMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(29) ROBERT N. COHEN DIRECTOR	1.00 0.00	X						0.	0.	0.
(30) FRED DISTENFELD DIRECTOR	1.00 0.00	X						0.	0.	0.
(31) WILLIAM FOX DIRECTOR	1.00 0.00	X						0.	0.	0.
(32) ALBERT FRANK DIRECTOR	1.00 0.00	X						0.	0.	0.
(33) AARON GANZ DIRECTOR	1.00 0.00	X						0.	0.	0.
(34) MITCHELL GOLD DIRECTOR	1.00 0.00	X						0.	0.	0.
(35) HARRY GROSS DIRECTOR	1.00 0.00	X						0.	0.	0.
(36) BERNIE GROVEMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(37) DAVID HAGER DIRECTOR	1.00 0.00	X						0.	0.	0.
(38) JOSEPH HANANO DIRECTOR	1.00 0.00	X						0.	0.	0.
(39) LARRY HOCHBERG DIRECTOR	1.00 0.00	X						0.	0.	0.
(40) DANIEL HYMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(41) MEIR IZAK DIRECTOR	1.00 0.00	X						0.	0.	0.
(42) AVI KANER DIRECTOR	1.00 0.00	X						0.	0.	0.
(43) MICHAEL KARLIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(44) ALAN KATZ DIRECTOR	1.00 0.00	X						0.	0.	0.
(45) SHMUEL KATZ DIRECTOR	1.00 0.00	X						0.	0.	0.
(46) ALICE KLEIN DIRECTOR	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										

<b>Part VII</b>	<b>Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees</b> <i>(continued)</i>									
(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) NETTA KORIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(48) RICHARD KWAL DIRECTOR	1.00 0.00	X						0.	0.	0.
(49) TIMOTHY LEVART TREASURER	1.00 0.00	X		X				0.	0.	0.
(50) NATHAN LEWINGER DIRECTOR	1.00 0.00	X						0.	0.	0.
(51) BRIAN MERMELSHTEIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(52) SHARON MISHKIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(53) GERALD MIZEL DIRECTOR	1.00 0.00	X						0.	0.	0.
(54) SAM MOSHE DIRECTOR	1.00 0.00	X						0.	0.	0.
(55) WENDY MOSKOWITZ DIRECTOR	1.00 0.00	X						0.	0.	0.
(56) JORDE NATHAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(57) SPENCER PARTRICH DIRECTOR	1.00 0.00	X						0.	0.	0.
(58) ROBERT POLAK DIRECTOR	1.00 0.00	X						0.	0.	0.
(59) AMITAI RAZIEL DIRECTOR	1.00 0.00	X						0.	0.	0.
(60) HYL A RUBY DIRECTOR	1.00 0.00	X						0.	0.	0.
(61) ARI RYAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(62) HAIM SABIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(63) MONICA SASSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(64) RON SEDLEY DIRECTOR	1.00 0.00	X						0.	0.	0.
(65) MORRIE SILVERMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(66) GARRY SOBEL DIRECTOR	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c .....										



**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	<b>1 a</b>	Federated campaigns .....	<b>1a</b> 36,953,103.				
	<b>b</b>	Membership dues .....	<b>1b</b>				
	<b>c</b>	Fundraising events .....	<b>1c</b> 47,082,098.				
	<b>d</b>	Related organizations .....	<b>1d</b>				
	<b>e</b>	Government grants (contributions) .....	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b> 96,664,603.				
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b> \$ 5,644,546.				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....		180,699,804.			
Program Service Revenue	<b>2 a</b>	_____	<b>Business Code</b>				
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	_____					
	<b>e</b>	_____					
	<b>f</b>	All other program service revenue .....					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f .....					
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) .....		8,424,122.		8,424,122.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds .....					
	<b>5</b>	Royalties .....					
	<b>6 a</b>	Gross rents .....	<b>6a</b>	(i) Real			
				(ii) Personal			
	<b>b</b>	Less: rental expenses ...	<b>6b</b>				
	<b>c</b>	Rental income or (loss)	<b>6c</b>				
	<b>d</b>	Net rental income or (loss) .....					
	<b>7 a</b>	Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities			
				(ii) Other			
					12,291,385.		
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>	409,181,113.			
	<b>c</b>	Gain or (loss) .....	<b>7c</b>	3,110,272.			
<b>d</b>	Net gain or (loss) .....		3,110,272.		3,110,272.		
<b>8 a</b>	Gross income from fundraising events (not including \$ 47,082,098. of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		6,620,659.			
			<b>8b</b>	11,556,382.			
<b>c</b>	Net income or (loss) from fundraising events .....		-4,935,723.		-4,935,723.		
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>					
			<b>9b</b>				
<b>c</b>	Net income or (loss) from gaming activities .....						
<b>10 a</b>	Gross sales of inventory, less returns and allowances .....	<b>10a</b>					
			<b>10b</b>				
<b>c</b>	Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue	<b>11 a</b>	REALIZED FX GAIN/LOSS	<b>Business Code</b> 900099	240,048.		240,048.	
	<b>b</b>	_____					
	<b>c</b>	_____					
	<b>d</b>	All other revenue .....					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d .....		240,048.			
<b>12</b>	<b>Total revenue.</b> See instructions .....		187,538,523.	0.	0.	6,838,719.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....	107,397,808.	107,397,808.		
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	2,405,020.	1,846,681.	359,377.	198,962.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	15,173,965.	1,394,063.	4,280,079.	9,499,823.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	581,889.	190,397.	159,205.	232,287.
<b>9</b> Other employee benefits .....	2,000,358.	378,798.	343,979.	1,277,581.
<b>10</b> Payroll taxes .....	1,438,412.	331,853.	361,549.	745,010.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....	3,347,620.	216,626.	2,596,484.	534,510.
<b>b</b> Legal .....	279,544.	338.	275,440.	3,766.
<b>c</b> Accounting .....	161,943.	16,863.	60,080.	85,000.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	442,635.	61,200.	193,876.	187,559.
<b>12</b> Advertising and promotion .....	341,856.	200,912.	118,790.	22,154.
<b>13</b> Office expenses .....	122,906.		122,906.	
<b>14</b> Information technology .....				
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	1,653,710.	544,127.	474,701.	634,882.
<b>17</b> Travel .....	1,986,526.	748,162.	98,469.	1,139,895.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....				
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	129,801.		129,801.	
<b>23</b> Insurance .....	508,650.		508,650.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> CREDIT CARD & BANK FEES	1,563,476.	0.	1,563,476.	0.
<b>b</b> PRINTING & PUBLICATIONS	541,037.	18,546.	268,393.	254,098.
<b>c</b> POSTAGE & FREIGHT	420,522.	38,587.	250,976.	130,959.
<b>d</b> PROMO ITEMS & AWARDS	403,175.	83,105.	96,562.	223,508.
<b>e</b> All other expenses	489,495.	56,660.	84,474.	348,361.
<b>25</b> Total functional expenses. Add lines 1 through 24e	141,390,348.	113,524,726.	12,347,267.	15,518,355.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....		<b>1</b>	
	<b>2</b> Savings and temporary cash investments .....	92,511,123.	<b>2</b>	82,288,340.
	<b>3</b> Pledges and grants receivable, net .....	68,274,295.	<b>3</b>	62,477,864.
	<b>4</b> Accounts receivable, net .....	1,600.	<b>4</b>	0.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	957,538.	<b>9</b>	3,584,486.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,372,402.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 887,072.	602,886.	<b>10c</b> 485,330.
	<b>11</b> Investments - publicly traded securities .....	19,669,079.	<b>11</b>	22,039,624.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	146,399,181.	<b>12</b>	206,785,762.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	8,018,566.	<b>15</b>	6,331,982.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	336,434,268.	<b>16</b>	383,993,388.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,535,431.	<b>17</b>	2,563,074.
	<b>18</b> Grants payable .....	28,825,837.	<b>18</b>	61,212,067.
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	17,092,428.	<b>25</b>	15,055,447.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	48,453,696.	<b>26</b>	78,830,588.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	67,047,161.	<b>27</b>	87,093,764.
	<b>28</b> Net assets with donor restrictions .....	220,933,411.	<b>28</b>	218,069,036.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	287,980,572.	<b>32</b>	305,162,800.
<b>33</b> Total liabilities and net assets/fund balances .....	336,434,268.	<b>33</b>	383,993,388.	

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**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	187,538,523.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	141,390,348.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	46,148,175.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	287,980,572.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	3,350,168.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	-32,316,115.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	305,162,800.

**Part XII Financial Statements and Reporting**

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

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? .....  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  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? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? .....
- 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 on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	59,306,597.	81,982,315.	87,401,186.	280,005,582.	180,699,804.	689,395,484.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	59,306,597.	81,982,315.	87,401,186.	280,005,582.	180,699,804.	689,395,484.
<b>5</b> 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) .....						6,943,227.
<b>6 Public support.</b> Subtract line 5 from line 4.						682,452,257.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	59,306,597.	81,982,315.	87,401,186.	280,005,582.	180,699,804.	689,395,484.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	715,926.	418,928.	899,612.	792,231.	8,424,122.	11,250,819.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	127,118.	2,111,632.	3,367,389.	3,961,616.	6,860,707.	16,428,462.
<b>11 Total support.</b> Add lines 7 through 10						717,074,765.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	

**13 First 5 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**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	95.17 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	94.56 %

**16a 33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**b 33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

**17a 10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

**b 10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge ...						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 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**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> 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>		
<b>2</b> 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>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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>		
<b>c</b> 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>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> 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>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 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? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

<b>Section A - Adjusted Net Income</b>		(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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

<b>Section B - Minimum Asset Amount</b>		(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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> 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)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

Schedule A (Form 990) 2024

**Part VI**

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

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

FUNDRAISING GROSS RECEIPTS

2020 AMOUNT:	\$	269,190.
2021 AMOUNT:	\$	1,684,779.
2022 AMOUNT:	\$	3,126,596.
2023 AMOUNT:	\$	3,787,160.
2024 AMOUNT:	\$	6,620,659.

GAMING GROSS RECEIPTS

2020 AMOUNT:	\$	14,743.
2021 AMOUNT:	\$	310,242.
2022 AMOUNT:	\$	260,115.
2023 AMOUNT:	\$	57,205.
2024 AMOUNT:	\$	0.

REALIZED FX GAIN/LOSS

2020 AMOUNT:	\$	-156,815.
2021 AMOUNT:	\$	116,611.
2022 AMOUNT:	\$	-19,322.
2023 AMOUNT:	\$	117,251.
2024 AMOUNT:	\$	240,048.

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

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), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

**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	<hr/> <hr/> <hr/>	\$ 10,341,739.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 6,559,772.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 5,490,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 4,405,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 4,135,445.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	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
--	--

**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
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____
	<hr/> <hr/> <hr/> <hr/>	\$ _____	_____

Name of organization <b>FRIENDS OF THE ISRAEL DEFENSE FORCES</b>	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
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

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

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

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

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

Preservation of land for public use (for example, 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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

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

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

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

Yes     No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

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

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

Yes     No

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

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

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

1a If the organization elected, as permitted under FASB 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 FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

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

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

**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 make 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 program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 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" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	15,184,284.	11,529,032.	14,778,011.	12,878,837.	11,788,342.
b Contributions	335,259.	1,569,390.	73,500.	606,005.	163,331.
c Net investment earnings, gains, and losses	1,457,346.	2,685,346.	-3,249,479.	1,721,549.	1,552,126.
d Grants or scholarships					
e Other expenditures for facilities and programs	547,783.	599,484.	73,000.	428,380.	624,962.
f Administrative expenses					
g End of year balance	16,429,106.	15,184,284.	11,529,032.	14,778,011.	12,878,837.

- 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 26.4600%
  - c Term endowment 73.5400%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| (i) Unrelated organizations?  |     | X  |
| (ii) Related organizations?   |     | X  |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b  |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment** Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		776,699.	442,893.	333,806.
d Equipment		386,853.	282,652.	104,201.
e Other		208,850.	161,527.	47,323.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				485,330.

**Part VII Investments - Other Securities**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A) GOVT. GUARANTEED OBLIG.	147,736,965.	END-OF-YEAR MARKET VALUE
(B) COMMON TRUST FUNDS	9,761,938.	END-OF-YEAR MARKET VALUE
(C) STATE OF ISRAEL BONDS	367,026.	END-OF-YEAR MARKET VALUE
(D) CORPORATE BONDS	48,919,833.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))	206,785,762.	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

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

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITY PAYABLE	8,141,760.
(3) OPERATING LEASE LIABILITY	6,913,687.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	15,055,447.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	193,664,284.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	3,350,168.	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	249,998.	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	2,525,595.	
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	6,125,761.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	187,538,523.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	187,538,523.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	176,482,056.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b>	249,998.	
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	34,841,710.	
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	35,091,708.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	141,390,348.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	141,390,348.

**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:

INTENDED USES OF THE ENDOWMENT FUNDS

TO HELP SUPPORT FRIENDS OF THE ISRAEL DEFENSE FORCES PROGRAM SERVICES.

PART X, LINE 2:

FIN 48 DISCLOSURE

FIDF FOLLOWS GUIDANCE THAT CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, INCLUDING ISSUES RELATING TO FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT. THIS GUIDANCE PROVIDES THAT THE TAX EFFECTS FROM AN UNCERTAIN TAX POSITION CAN ONLY BE RECOGNIZED IN THE FINANCIAL STATEMENTS IF THE POSITION IS "MORE-LIKELY-THAN-NOT" TO BE SUSTAINED IF THE POSITION WERE TO BE CHALLENGED BY A TAXING AUTHORITY. THE ASSESSMENT OF THE TAX POSITION IS BASED SOLELY ON THE TECHNICAL MERITS OF THE POSITION, WITHOUT REGARD TO THE LIKELIHOOD THAT THE TAX POSITION MAY BE CHALLENGED.

FIDF IS EXEMPT FROM FEDERAL INCOME TAX UNDER IRC SECTION 501(C)(3), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. FIDF HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED BUSINESS INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT HAS A NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED TAX POSITIONS. FIDF HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS. IN ADDITION, FIDF



**SCHEDULE F  
(Form 990)**

(Rev. December 2024)  
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.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>FRIENDS OF THE ISRAEL DEFENSE FORCES</b>	Employer identification number <b>13-3156445</b>
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**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 the region	(d) Activities conducted in the region (by type) (such as, 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 the region	(f) Total expenditures for and investments in the region
MIDDLE EAST AND NORTH AFRICA	1	24	PROGRAM SERVICES	WELL-BEING PROGRAMS	13,537.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTMAKING		107,397,808.
<b>3 a</b> Subtotal .....	1	24			107,411,345.
<b>b</b> Total from continuation sheets to Part I .....	0	0			0.
<b>c Totals</b> (add lines 3a and 3b) .....	1	24			107,411,345.

**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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	65,856,812.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	12,569,146.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	3,150,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,548,306.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	1,061,274.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	872,901.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	583,345.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	580,000.	WIRE TRANSFER	0.		

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ..... 26

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

<b>Part II Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States.</b> (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	394,676.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	320,685.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	261,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	215,800.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	210,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	120,683.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	85,808.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	53,783.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	50,000.	WIRE TRANSFER	0.		

<b>Part II</b> Continuation of Grants and Other Assistance to Organizations or Entities Outside the United States. (Schedule F (Form 990), Part II, line 1)								
<b>1</b> <b>(a)</b> Name of organization	<b>(b)</b> IRS code section and EIN (if applicable)	<b>(c)</b> Region	<b>(d)</b> Purpose of grant	<b>(e)</b> Amount of cash grant	<b>(f)</b> Manner of cash disbursement	<b>(g)</b> Amount of non-cash assistance	<b>(h)</b> Description of non-cash assistance	<b>(i)</b> Method of valuation (book, FMV, appraisal, other)
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	43,113.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	26,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	20,619.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	10,000.	WIRE TRANSFER	0.		
		MIDDLE EAST/NORTH AFRICA	GENERAL SUPPORT	7,379.	WIRE 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 the Instructions for Form 926)* .....  Yes  No
  
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't 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 the 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 the 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 the Instructions for Form 8865)* .....  Yes  No
  
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* .....  Yes  No

Schedule F (Form 990) (Rev. 12-2024)

**Part V Supplemental Information**

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

**PART I, LINE 2:**

**PROCEDURE FOR MONITORING THE USE OF GRANTS AND OTHER ASSISTANCE:**

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

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



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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		ANNUAL GALA (event type)	ANNUAL GALA (event type)	306 (total number)		
Revenue	1	Gross receipts	4,379,359.	3,895,291.	45,428,107.	53,702,757.
	2	Less: Contributions	4,198,909.	3,832,111.	39,051,078.	47,082,098.
	3	Gross income (line 1 minus line 2)	180,450.	63,180.	6,377,029.	6,620,659.
Direct Expenses	4	Cash prizes	0.	0.	0.	
	5	Noncash prizes	0.	0.	0.	
	6	Rent/facility costs	217,155.	0.	1,616,573.	1,833,728.
	7	Food and beverages	361,973.	42,572.	3,528,140.	3,932,685.
	8	Entertainment	29,250.	11,666.	1,114,818.	1,155,734.
	9	Other direct expenses	161,952.	37,181.	4,435,102.	4,634,235.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				11,556,382.
11	Net income summary. Subtract line 10 from line 3, column (d)				-4,935,723.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_





**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>FRIENDS OF THE ISRAEL DEFENSE FORCES</b>	Employer identification number <b>13-3156445</b>
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**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 on 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 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 type="checkbox"/> Discretionary spending account                       | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

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

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input 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 on 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 on 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" on line 5a or 5b, describe in Part III.

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

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

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

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

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

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

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) STEVEN WEIL CHIEF EXECUTIVE OFFICER	(i)	634,081.	0.	23,984.	25,959.	15,919.	699,943.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) NADAV PADAN NATIONAL DIRECTOR & CEO	(i)	387,580.	0.	10,345.	0.	12,420.	410,345.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) GALIT BRICHTA VICE PRESIDENT, NORTHEAST REGION	(i)	325,801.	0.	0.	13,560.	13,199.	352,560.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ALAN SRULOWITZ CHIEF FINANCIAL OFFICER	(i)	312,043.	0.	0.	12,200.	14,624.	338,867.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) AMARELLE GREEN EXECUTIVE DIRECTOR, BAY AREA CHAPTER	(i)	228,123.	10,000.	0.	9,852.	22,165.	270,140.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JENNA GRIFFIN VICE PRESIDENT, WESTERN REGION	(i)	247,479.	0.	0.	10,020.	3,021.	260,520.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) ARI DALLAS CHIEF OPERATING OFF	(i)	240,000.	0.	0.	9,600.	0.	249,600.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) TAMIR OPPENHEIM VICE PRESIDENT, CENTRAL REGION	(i)	223,707.	0.	0.	4,888.	20,693.	249,288.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) PNINIT COLE EXECUTIVE DIRECTOR, NE AFFINITY GROU	(i)	237,046.	0.	0.	0.	11,382.	248,428.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) KAREN LYNN BENSON VICE PRESIDENT, PEOPLE & CULTURE	(i)	203,875.	0.	0.	8,600.	11,125.	223,600.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ANAT CHAVKIN EXECUTIVE DIRECTOR, WESTCHESTER/CT C	(i)	175,678.	0.	0.	7,231.	21,399.	204,308.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) JEFF KLEIN NATIONAL DIRECTOR, PLANNING GIVING	(i)	187,401.	0.	0.	7,700.	9,099.	204,200.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(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:

TAX INDEMNIFICATION AND GROSS-UP PAYMENTS

TAX INDEMNIFICATION AND GROSS UP OF PAYMENTS ARE PROVIDED TO THE NATIONAL DIRECTOR IN RELATION TO THE TUITION ALLOWANCE. THIS WAS TREATED AS A TAXABLE BENEFIT.

PART I, LINE 7:

NON-FIXED PAYMENTS

BONUSES ARE PAID BASED ON SUCCESSFUL COMPLETION OF INDIVIDUAL AND ORGANIZATIONAL WIDE STRATEGIC AND OPERATIONAL GOALS. ALL NON-FIXED PAYMENTS HAVE BEEN INCLUDED IN PART VII AND SCHEDULE J COMPENSATION REPORTING.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

Open to Public Inspection

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

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

FRIENDS OF THE ISRAEL DEFENSE FORCES

Employer identification number

13-3156445

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	388	5,644,546.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
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 ( )				
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 V, Donee Acknowledgement

29

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

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

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

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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X

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

Schedule M (Form 990) 2024

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

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER OF CONTRIBUTIONS IS REPORTED ON COLUMN B.

Multiple horizontal lines for supplemental information.

**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>FRIENDS OF THE ISRAEL DEFENSE FORCES</b>	Employer identification number <b>13-3156445</b>
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:  
FOR THE HEALTH, WELL-BEING, AND EDUCATION OF ISRAEL'S PROTECTORS.

FORM 990, PART III, LINE 4A, DESCRIPTION OF PROGRAM SERVICE:

WELL-BEING PROGRAMS

FINANCIAL SUPPORT PROGRAMS

FIDF AIMS TO ALLEVIATE SOLDIERS' FINANCIAL STRESS, ECONOMIC INSECURITY,  
OR ANXIETY REGARDING FINANCIAL MATTERS. AMONG THESE PROGRAMS:

1) GENERAL FINANCIAL SUPPORT INCLUDES PROVISION OF CASH SUBSIDIES,  
HOLIDAY GIFT PACKAGES, FOOD VOUCHERS, AND OTHER FINANCIAL ASSISTANCE  
FOR SOLDIERS' AND RESERVISTS' FAMILIES. IN 2024, FIDF PROVIDED  
APPROXIMATELY \$5.8 MILLION IN FINANCIAL ASSISTANCE TO APPROXIMATELY  
10,000 SOLDIERS.

2) THE ADOPT A BRIGADE PROGRAM CONNECTS A DONOR TO A BRIGADE OF CHOICE  
TO PROVIDE ITS SOLDIERS WITH MULTI-FACETED FINANCIAL SUPPORT TO BENEFIT  
THEIR WELFARE AND WELL-BEING. SPECIAL EMPHASIS IS GIVEN TO LONE  
SOLDIERS, WHO SERVE WITH NO IMMEDIATE FAMILY IN ISRAEL TO RELY UPON,  
AND TO SOLDIERS FROM LOW SOCIO-ECONOMIC BACKGROUNDS. IN 2024, FIDF  
PROVIDED APPROXIMATELY \$6.6 MILLION TO SPONSOR SOLDIER NEEDS IN THE 27  
BRIGADES ADOPTED BY FIDF, AMOUNTING TO OVER 80,000 SOLDIERS BENEFITING  
FROM OUR SUPPORT.

3) THE ADOPT A BATTALION PROGRAM PROVIDES YEAR-LONG RECREATIONAL  
ACTIVITIES FOR DESIGNATED BATTALIONS THAT ARE PAIRED WITH DONORS. IN  
2024, FIDF PROVIDED APPROXIMATELY \$2.2 MILLION TO SPONSOR WELL-BEING  
ACTIVITIES FOR THE 93 BATTALIONS ADOPTED BY FIDF (OVER 40,000  
SOLDIERS).

SPIRITUAL AND HERITAGE PROGRAMS

THESE INITIATIVES BRING ISRAEL'S HISTORIC JUDAIC ROOTS, CULTURE, AND  
TRADITIONS TO ISRAEL'S DEFENDERS. WE OFFER COMFORTING SUPPORT TO THOSE  
WHO SEEK IT, RANGING FROM TANGIBLE MATERIALS TO MEANINGFUL EXPERIENCES  
AND COURSES. IN 2024, FIDF PROVIDED APPROXIMATELY \$0.9 MILLION TO  
SPONSOR SUCH ARTICLES AND ACTIVITIES AND TOUCHED THE LIVES OF OVER  
24,000 SOLDIERS.

CONSTRUCTION PROJECTS

IN ADDITION TO CONSTRUCTION PROJECTS DEDICATED TO PTSD AND MENTAL  
HEALTH (SEE ABOVE), FIDF HELPS PROVIDE A "HOME AWAY FROM HOME" FOR  
SOLDIERS BY SPONSORING THE CONSTRUCTION, REFURBISHMENT AND MAINTENANCE  
OF RECREATION AND SPORTS CENTERS, CULTURAL AND EDUCATIONAL FACILITIES,  
SYNAGOGUES, MEMORIAL ROOMS, AUDITORIUMS, AND SOLDIER RECREATIONAL HOMES  
THROUGHOUT ISRAEL. THESE FACILITIES RANGE FROM INDIVIDUAL STRUCTURES  
TO LARGE WELL-BEING COMPLEXES. FIDF ALSO SPONSORS THE CONSTRUCTION AND  
RENOVATION OF SMALLER PROJECTS AND SEMI-PERMANENT FACILITIES, SUCH AS  
SOCIAL CLUBS AND SYNAGOGUES. IN 2024, FIDF PROVIDED APPROXIMATELY \$23.1  
MILLION FOR THESE PROJECTS, WHICH INCLUDED A \$1.2 MILLION DECREASE IN  
GRANTS PAYABLE FROM 2023.

SUPPORT FOR LONE SOLDIERS

FIDF'S LONE SOLDIER PROGRAM OFFERS SUPPORT TO THE YOUNG MEN AND WOMEN  
ACTIVELY SERVING IN THE ISRAEL DEFENSE FORCES WITH NO IMMEDIATE FAMILY  
IN ISRAEL TO RELY UPON DURING THEIR MILITARY SERVICE. IN ADDITION TO A  
RANGE OF SERVICES THAT PROVIDE SOCIAL AND EMOTIONAL SUPPORT, FIDF  
SPONSORS FLIGHTS HOME, ENABLING THEM TO VISIT THEIR FAMILIES IN THEIR  
HOME COUNTRIES DURING THEIR PERIOD OF SERVICE. IN 2024, FIDF PROVIDED

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES APPROXIMATELY \$5.7 MILLION TO ASSIST OVER 4,000 LONE SOLDIERS.	Employer identification number 13-3156445
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FORM 990, PART III, LINE 4B, DESCRIPTION OF PROGRAM SERVICE:

HEALTH PROGRAMS

PTSD AND MENTAL HEALTH

THROUGH ITS DIRECT FUNDING AND PROGRAM PARTNERSHIPS, FIDF IS DRIVING THE CREATION OF AN INTEGRATED NEW SYSTEM OF MENTAL HEALTH CARE FOR SOLDIERS, RESERVISTS, VETERANS, AND THEIR FAMILIES ACROSS ISRAEL.

1) CONSTRUCTION FUNDING FOR MENTAL HEALTH IS PROVIDED FOR FACILITIES DEDICATED TO TREATMENT FOR PTSD AND OTHER MENTAL HEALTH ISSUES FOR SOLDIERS, VETERANS, AND THEIR FAMILY MEMBERS. IN 2024, FIDF PROVIDED APPROXIMATELY \$41.5 MILLION FOR SUCH PROJECTS, WHICH INCLUDED A \$33.6 MILLION INCREASE IN GRANTS PAYABLE FROM 2023.

2) PTSD THERAPY INCLUDES CARE AND SERVICES PROVIDED TO SOLDIERS SUCH AS SCREENING, THERAPY AND OTHER TREATMENTS. IN 2024, FIDF PROVIDED APPROXIMATELY \$11.3 MILLION FOR THESE SERVICES.

3) RECHARGE WEEKS IS A WEEK-LONG PROGRAM THAT PROVIDES SOLDIERS WITH BADLY NEEDED REST AND RELAXATION AND THE CHANCE TO PROCESS THEIR EXPERIENCES, GET ESSENTIAL SERVICES INCLUDING EARLY DETECTION SCREENING FOR PTSD, PHYSICAL THERAPY, AND DENTAL AND GROOMING SERVICES. THE PROGRAM TAKES PLACE AT THE RECREATION VILLAGE IN ASHKELON, WHICH IS FULLY EQUIPPED WITH LODGING AND DINING FACILITIES, SWIMMING POOL, FITNESS ROOM, AND OTHER AMENITIES. IN 2024, FIDF PROVIDED APPROXIMATELY \$3.0 MILLION FOR SUCH ACTIVITIES, SPONSORING 45 WEEKS OF SUCH PROGRAMS FOR A TOTAL OF ABOUT 41,000 SOLDIERS.

WOUNDED SOLDIER AND BEREAVED FAMILY PROGRAMS

FIDF PROVIDES GRANTS, SUPPLIES, AND GIFT CARDS, AS WELL AS SPONSORS EVENTS FOR THE BENEFIT OF WOUNDED SOLDIERS. THESE GRANTS AND PROGRAMS ALLOW FOR THESE BRAVE WOUNDED WARRIORS TO CONCENTRATE MORE FULLY ON THEIR PHYSICAL REHABILITATION AND MENTAL HEALTH TREATMENTS. THE ORGANIZATION ALSO SUPPORTS THE BEREAVED FAMILIES OF FALLEN SOLDIERS, GIVING SOLDIERS PEACE OF MIND TO KNOW THEIR FAMILIES WILL BE CARED FOR SHOULD SOMETHING ULTIMATELY HAPPEN TO THEM. THIS ALLOWS THESE SOLDIERS TO BETTER FOCUS ON THEMSELVES AS WELL AS ON THEIR PHYSICAL AND MENTAL HEALTH NEEDS DURING THEIR SERVICE.

IN 2024, FIDF PROVIDED APPROXIMATELY \$8.7 MILLION FOR THESE VARIOUS SERVICES AND EVENTS.

FORM 990, PART III, LINE 4C, DESCRIPTION OF PROGRAM SERVICE:

EDUCATIONAL PROGRAMS

IMPACT! SCHOLARSHIP PROGRAM

FIDF'S IMPACT! SCHOLARSHIP PROGRAM GRANTS FULL FOUR-YEAR SCHOLARSHIPS FOR HIGHER EDUCATION TO ISRAELI COMBAT OR COMBAT-SUPPORT SOLDIERS FROM DISADVANTAGED SOCIOECONOMIC BACKGROUNDS WHO HAVE COMPLETED THEIR MILITARY SERVICE. DONORS ARE PAIRED WITH PROSPECTIVE STUDENTS, ENABLING THEM TO BUILD PERSONAL RELATIONSHIPS WHICH OFTEN LAST BEYOND THE COMPLETION OF THE RECIPIENT'S STUDIES. EACH SCHOLARSHIP RECIPIENT IS REQUIRED TO COMPLETE 130 HOURS OF COMMUNITY SERVICE EVERY YEAR DURING THE FULL TERM OF THE SCHOLARSHIP, CHOOSING FROM ONE OF THE 24 ORGANIZATIONS THAT FIDF PARTNERS WITH, EMPOWERING STUDENTS TO GIVE BACK TO THEIR COMMUNITIES. IN THE 2024-2025 ACADEMIC YEAR, FIDF FUNDED 3,431 SCHOLARSHIPS. IN 2024, FIDF GRANTED APPROXIMATELY \$17.2 MILLION IN TOTAL SCHOLARSHIP ASSISTANCE FOR PORTIONS OF THE 2023-2024 AND 2024-2025 ACADEMIC YEARS.

EDUCATIONAL AND TRAINING PROGRAMS

IN 2024, FIDF SPONSORED APPROXIMATELY \$3.9 MILLION FOR A RANGE OF

Name of the organization FRIENDS OF THE ISRAEL DEFENSE FORCES	Employer identification number 13-3156445
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EDUCATIONAL PROGRAMS DESIGNED TO SUPPORT SOLDIERS AT EVERY STAGE OF THEIR PERSONAL AND PROFESSIONAL DEVELOPMENT. THESE INITIATIVES HELP ENSURE A SUCCESSFUL TRANSITION FROM HIGH SCHOOL TO HIGHER EDUCATION OR DIRECTLY INTO THE WORKFORCE. OUR PROGRAMS INCLUDE SEMINARS, WORKSHOPS, DISCUSSION GROUPS, AND FIELD TRIPS THAT ASSIST NEW IMMIGRANT SOLDIERS IN THEIR ASSIMILATION PROCESS TO LIFE IN ISRAEL, MENTORSHIP AND SUPPORT SOLDIERS WITH SPECIAL NEEDS, AND OTHER ENRICHMENT OPPORTUNITIES THAT PROMOTE LEARNING, GROWTH, AND LONG-TERM SUCCESS. APPROXIMATELY 33,000 SOLDIERS PARTICIPATED IN SUCH ACTIVITIES.

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

THE FORM 990 IS PREPARED BY THE CONTROLLER AND REVIEWED BY THE CHIEF FINANCIAL OFFICER AND 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:

CONFLICT OF INTEREST POLICY MONITORING AND ENFORCEMENT  
ANNUAL CONFLICT OF INTEREST FORMS ARE REQUIRED FROM ALL MEMBERS OF THE BOARD AND ALL EMPLOYEES. THE FORMS ARE RECEIVED BY FIDF'S CHIEF FINANCIAL OFFICER, WHO PREPARES A SPREADSHEET LISTING CONFLICTS DISCLOSED, IF ANY. THE SPREADSHEET IS SHARED WITH FIDF'S LEGAL COUNSEL FOR HIS REVIEW. ANY CONFLICTS ARE DISCLOSED TO AND DISCUSSED AT A MEETING OF THE EXECUTIVE COMMITTEE OF THE BOARD. IN THE EVENT OF A DISCLOSURE OF A CONFLICT, THE INTERESTED PERSON LEAVES THE MEETING WHERE THE CONFLICT IS DISCUSSED AND VOTED UPON. IN CASES OF FAILURE TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTIONS ARE TAKEN, IF NEEDED, FOLLOWING DUE PROCESS.

FORM 990, PART VI, SECTION B, LINE 15:

PROCESS FOR DETERMINING COMPENSATION  
THE COMPENSATION COMMITTEE OF THE BOARD DETERMINE 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. 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:

CA, CT, FL, GA, IL, MA, MD, MI, NJ, NC, NY, OH, PA, SC, TX, WA

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

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

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

UNREALIZED GAIN ON FOREIGN CURRENCY	-29,211.
ACTUARIAL CHANGE IN ANNUITY OBLIGATION	2,554,805.
BAD DEBT EXPENSE FROM UNCOLLECTIBLE PLEDGES	-2,455,480.
CHANGE IN GRANT PAYABLE FOR CAPITAL PROJECTS	-32,386,229.
TOTAL TO FORM 990, PART XI, LINE 9	-32,316,115.