

Form **990**

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

# 2023

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 2023 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 INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.		<b>D</b> Employer identification number 36-3256096
	Doing business as IF CJ; STAND FOR ISRAEL; GUARDIANS OF ISRAEL;		<b>E</b> Telephone number 312-641-7200
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ 313,976,372.
	303 E WACKER	2300	
	City or town, state or province, country, and ZIP or foreign postal code CHICAGO, IL 60601		<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: J.R. DUPELL SAME AS C ABOVE		<b>H(b)</b> Are all subordinates included? Yes No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		If "No," attach a list. See instructions	
<b>J</b> Website: WWW.IFCJ.ORG		<b>H(c)</b> Group exemption number	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other		<b>L</b> Year of formation: 1983	<b>M</b> State of legal domicile: IL

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: THE INTERNATIONAL FELLOWSHIP OF CHRISTIAN AND JEWS IS THE LEADING NON-PROFIT (SEE SCHEDULE O)		
	<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>	8
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	8
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	136
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	8
	<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)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	228,400,302.	271,606,565.
	<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)	-1,076,169.	-114,918.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	227,606,421.	271,477,446.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	132,637,523.
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		15,953,250.	16,504,736.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		7,079,959.	5,588,890.
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)		33,643,616.	
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		73,401,977.	80,323,105.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		229,072,709.	227,725,768.
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	-1,466,288.	43,751,678.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	121,766,868.	172,438,971.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	25,909,015.	25,440,272.
		95,857,853.	146,998,699.

## Part II Signature Block

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

<b>Sign Here</b>	<i>Robin Van Etten</i> Signature of officer	11/7/2024 Date			
	ROBIN VAN ETTEN, GLOBAL COO Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name BRIDGET T. ROCHE	Preparer's signature <i>Bridget Roche</i>	Date 11/6/2024	Check if self-employed <input type="checkbox"/>	PTIN P00666837
	Firm's name GRANT THORNTON ADVISORS LLC	Firm's EIN 99-1856619	Phone no. 312-856-0200		
Firm's address 171 N. CLARK ST., SUITE 200 CHICAGO, IL 60601					

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>	Name of exempt organization, employer, or other filer, see instructions. INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Taxpayer identification number (TIN)  36-3256096
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 303 E WACKER, 2300	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CHICAGO, IL 60601	

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		

• 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 ROBIN VAN ETTEN  
303 E WACKER, SUITE 2300 - CHICAGO, IL 60601  
 Telephone No. 312-641-7200 Fax No. 312-641-7201

- 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 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 23 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

**1** Briefly describe the organization's mission:  
THE INTERNATIONAL FELLOWSHIP OF CHRISTIAN AND JEWS IS THE LEADING  
NON-PROFIT BUILDING BRIDGES BETWEEN CHRISTIANS AND JEWS, BLESSING  
ISRAEL AND THE JEWISH PEOPLE AROUND THE WORLD WITH, HUMANITARIAN CARE  
AND LIFE- SAVING AID.

**2** Did the organization undertake any significant program services during the year which were not listed on the  
prior Form 990 or 990-EZ?  Yes  No  
If "Yes," describe these new services on Schedule O.

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No  
If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.  
Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and  
revenue, if any, for each program service reported.

**4a** (Code: \_\_\_\_\_) (Expenses \$ 95,816,422. including grants of \$ 86,942,059. ) (Revenue \$ \_\_\_\_\_ )  
POVERTY:  
MEETING THE NEEDS OF POOREST CITIZENS LIVING IN ISRAEL AND THE FORMER  
SOVIET UNION REMAINS A HIGH PRIORITY FOR THE FELLOWSHIP. THROUGH ITS  
POVERTY PROGRAM, THE FELLOWSHIP ASSISTS MILLIONS OF IMPOVERISHED PEOPLE  
WITH BASIC NEEDS AS THEY STRUGGLE TO OVERCOME EXTREME ECONOMIC  
HARDSHIP. THROUGH THE POVERTY PROGRAM, THE FELLOWSHIP IS ACTIVELY  
INVOLVED IN CITIES THROUGHOUT ISRAEL AND THE FORMER SOVIET UNION  
PROVIDING FOOD, CLOTHING, SHELTER, MEDICAL CARE, EMERGENCY FUNDS AND  
OTHER RESOURCES TO THOSE IN DESPERATE NEED, INCLUDING FAMILIES AND  
CHILDREN. SUPPLYING THOUSANDS OF NEEDY ELDERLY, CHILDREN AND POOR  
FAMILIES WITH NECESSITIES INCLUDING FOOD, HEATING FUEL DURING THE  
WINTER AS WELL AS MEDICINE, PERSONAL CARE. (SEE SCHEDULE O)

**4b** (Code: \_\_\_\_\_) (Expenses \$ 43,455,757. including grants of \$ 13,136,692. ) (Revenue \$ \_\_\_\_\_ )  
FELLOWSHIP:  
THROUGH OUR PROGRAMS OF BRIDGE BUILDING BETWEEN CHRISTIANS AND JEWS,  
THE FELLOWSHIP'S MINISTRY PROVIDES EDUCATION RESOURCES TO CHRISTIANS TO  
LEARN ABOUT THE JEWISH ROOTS OF THEIR CHRISTIAN FAITH, AS WELL AS THE  
HISTORY OF ISRAEL AND HER PEOPLE. THE FELLOWSHIP PROVIDES PRAYER  
SUPPORT TO OUR DONORS THROUGH PRAYER CALLS WITH THOUSANDS OF  
SUPPORTERS, REQUESTS FOR PRAYERS TO BE SENT TO THE WESTERN WALL, AND A  
DEDICATE STAFF THAT PRAY WITH OUR DONORS DAILY. THE FELLOWSHIP  
CONTINUES TO ENGAGE BOTH CHRISTIAN AND JEWS LEADERS IN INTERFAITH  
DIALOG, CONTINUING TO STRENGTHEN THE BRIDGE OF UNDERSTANDING AND  
RESPECT. (SEE SCHEDULE O)

**4c** (Code: \_\_\_\_\_) (Expenses \$ 18,101,921. including grants of \$ 17,986,829. ) (Revenue \$ 3,935. )  
SECURITY:  
ISRAEL IS SURROUNDED BY HOSTILE NEIGHBORS AND SO THE FELLOWSHIP SERVES  
AS WATCHMEN ON THE WALLS FOR GOD'S PEOPLE. TERRORIST GROUPS LIKE HAMAS  
AND HEZBOLLAH FUNDED BY IRAN POSE A CONSTANT THREAT TO ISRAEL.  
TERRORIST ROCKET FIRE, SUICIDE BOMBINGS AND VEHICULAR ATTACKS SOW  
DEATH, DESTRUCTION, AND CHAOS. IN RESPONSE, THE FELLOWSHIP PROVIDES  
EMERGENCY EQUIPMENT FOR ISRAEL'S FIRST RESPONDERS, BUILDS AND  
REINFORCES BOMB SHELTERS, SUPPORTS PROGRAMS THAT OFFER COUNSELING TO  
TRAUMA VICTIMS, FINANCES HELP FOR VICTIMS OF TERROR, SUPPORTS ISRAEL'S  
SOLDIERS, AND SO MUCH MORE. IN WARTIME, WE ACT QUICKLY TO MEET THE  
NEEDS OF ISRAELIS IN THE LINE OF FIRE AND HELP VICTIMS HEAL FROM  
PHYSICAL AND EMOTIONAL TRAUMA. (SEE SCHEDULE O)

**4d** Other program services (Describe on Schedule O.)  
(Expenses \$ 10,846,072. including grants of \$ 7,243,457. ) (Revenue \$ \_\_\_\_\_ )

**4e** Total program service expenses 168,220,172.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">136</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	X	
<b>b</b>	If "Yes," enter the name of the foreign country <u>ISRAEL, CANADA</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

**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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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		X

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</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     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  
 ROBIN VAN ETTEN - 312-641-7200  
 303 E WACKER, SUITE 2300, CHICAGO, IL 60601

**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) Yael Eckstein-Farkas PRESIDENT & CEO	40.00 0.50			X			642,885.	0.	126,359.	
(2) Robin Van Etten GLOBAL CHIEF OPERATING OFFICER	40.00 0.50			X			354,990.	0.	109,165.	
(3) Laurel Simkovich VP OF FINANCE	40.00 0.00			X			266,830.	0.	75,425.	
(4) Lucas Puzan CHIEF INFORMATION OFFICER	40.00 0.00			X			250,437.	0.	81,560.	
(5) Kristin Henning SENIOR DIR. OF FINANCE	40.00 0.00					X	170,628.	0.	54,239.	
(6) Erica Prescott SR DR INTEGR FR & DONOR RETENTION	40.00 0.00					X	148,578.	0.	65,638.	
(7) Tawahedo Seyoum DIRECTOR OF INFORMATION SERVICES	40.00 0.00					X	168,950.	0.	40,836.	
(8) Travis Deramcy SR DR INTEGR FR & MARKETING	40.00 0.00					X	166,130.	0.	43,273.	
(9) Christine Jespersen PHILANTHROPY ADVISER (THRU 12/23)	40.00 0.00					X	167,089.	0.	35,215.	
(10) Eric Frans VP OF PHILANTHROPY (THRU 08/23)	40.00 0.00			X			181,967.	0.	0.	
(11) Bishop Paul Lanier CHAIRMAN	1.00 0.50	X		X			0.	0.	0.	
(12) J.R. Dupell SECRETARY & TREASURER	5.00 0.00	X		X			0.	0.	0.	
(13) Michele Bachman DIRECTOR (BEG 07/23)	1.00 0.00	X					0.	0.	0.	
(14) David Clark DIRECTOR	1.00 0.00	X					0.	0.	0.	
(15) Steven Hefter DIRECTOR	1.00 0.00	X					0.	0.	0.	
(16) Johnnie Moore DIRECTOR	1.00 0.00	X					0.	0.	0.	
(17) Suzanne Peyser DIRECTOR	1.00 0.00	X					0.	0.	0.	





**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>	35,322.				
	<b>b</b>	Membership dues .....	<b>1b</b>					
	<b>c</b>	Fundraising events .....	<b>1c</b>					
	<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>	271,571,243.				
	<b>g</b>	Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$ 666,589.				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f .....			271,606,565.			
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) .....			2,080,885.		2,080,885.	
	<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			
						40,273,399.	1,786.	
	<b>b</b>	Less: cost or other basis and sales expenses .....	<b>7b</b>	41,075,287.	1,395,701.			
<b>c</b>	Gain or (loss) .....	<b>7c</b>	-801,888.	-1,393,915.				
<b>d</b>	Net gain or (loss) .....				-2,195,803.	-2,195,803.		
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b>	Less: direct expenses .....	<b>8b</b>						
<b>c</b>	Net income or (loss) from fundraising events .....							
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b>	Less: direct expenses .....	<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>			9,802.			
<b>b</b>	Less: cost of goods sold .....	<b>10b</b>	27,938.					
<b>c</b>	Net income or (loss) from sales of inventory .....				-18,136.	-18,136.		
Miscellaneous Revenue	<b>11 a</b>	TOURS AND CONFERENCES .....	<b>Business Code</b>					
				900099	3,935.	3,935.		
<b>d</b>	All other revenue .....							
<b>e</b>	<b>Total.</b> Add lines 11a-11d .....				3,935.			
<b>12</b>	<b>Total revenue.</b> See instructions .....			271,477,446.	-14,201.	0.	-114,918.	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	49,417,863.	49,417,863.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	75,891,174.	75,891,174.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,089,617.	441,181.	1,096,755.	551,681.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	10,159,074.	2,160,835.	5,281,219.	2,717,020.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	851,270.	184,683.	434,991.	231,596.
9 Other employee benefits	2,471,503.	441,474.	1,529,738.	500,291.
10 Payroll taxes	933,272.	217,316.	466,967.	248,989.
11 Fees for services (nonemployees):				
a Management	3,151,796.	446,729.	1,279,314.	1,425,753.
b Legal	436,794.		436,794.	
c Accounting	172,835.		172,835.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	5,588,890.			5,588,890.
f Investment management fees	289,904.		289,904.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	13,943,164.	9,396,828.	853,769.	3,692,567.
13 Office expenses	4,117,313.	297,573.	3,813,285.	6,455.
14 Information technology	1,749,149.	163,417.	1,579,632.	6,100.
15 Royalties				
16 Occupancy	505,260.		505,260.	
17 Travel	586,478.	212,521.	271,723.	102,234.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	514,179.		514,179.	
23 Insurance	193,879.		193,879.	
24 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.)				
a PRINTING	31,611,784.	15,189,871.	6,398,076.	10,023,837.
b TV AND RADIO AIRTIME	21,086,724.	13,426,733.	292,242.	7,367,749.
c TELEMARKETING	1,691,389.	59,597.	451,338.	1,180,454.
d PROGRAM IMPLEMENTATION	271,972.	271,972.		
e All other expenses	485.	405.	80.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	227,725,768.	168,220,172.	25,861,980.	33,643,616.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720)	80,891,057.	39,921,405.	10,064,028.	30,905,624.

**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 .....	500.	<b>1</b>	500.
	<b>2</b> Savings and temporary cash investments .....	26,386,711.	<b>2</b>	67,036,932.
	<b>3</b> Pledges and grants receivable, net .....		<b>3</b>	
	<b>4</b> Accounts receivable, net .....	838,098.	<b>4</b>	90,245.
	<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 .....	71,846.	<b>5</b>	0.
	<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 .....	593,777.	<b>8</b>	485,735.
	<b>9</b> Prepaid expenses and deferred charges .....	2,486,710.	<b>9</b>	5,928,888.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 7,067,894.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,257,178.		
	<b>11</b> Investments - publicly traded securities .....	5,559,366.	<b>10c</b>	5,810,716.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	75,306,409.	<b>11</b>	83,008,740.
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	4,707,307.	<b>12</b>	4,716,866.
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	5,816,144.	<b>14</b>	5,360,349.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	121,766,868.	<b>15</b>	172,438,971.	
<b>17</b> Accounts payable and accrued expenses .....	5,553,305.	<b>16</b>	4,928,049.	
<b>18</b> Grants payable .....	4,245,255.	<b>17</b>	3,120,255.	
<b>19</b> Deferred revenue .....		<b>18</b>		
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</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>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</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 .....	16,110,455.	<b>24</b>	17,391,968.	
<b>26 Total liabilities.</b> Add lines 17 through 25 .....	25,909,015.	<b>25</b>	25,440,272.	
<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 .....	51,129,474.	<b>26</b>	85,677,749.
	<b>28</b> Net assets with donor restrictions .....	44,728,379.	<b>27</b>	61,320,950.
	<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>28</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>29</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>30</b>	
	<b>32</b> Total net assets or fund balances .....	95,857,853.	<b>31</b>	146,998,699.
<b>33</b> Total liabilities and net assets/fund balances .....	121,766,868.	<b>32</b>	172,438,971.	

Form 990 (2023)

**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>	271,477,446.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	227,725,768.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	43,751,678.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	95,857,853.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	7,884,081.
<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>	-494,913.
<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>	146,998,699.

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b> 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.	X	
<b>3a</b> 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?		X
<b>b</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		

Form 990 (2023)



**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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	115,073,908.	156,294,559.	216,741,280.	228,400,302.	271,606,565.	988,116,614.
<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 .....	115,073,908.	156,294,559.	216,741,280.	228,400,302.	271,606,565.	988,116,614.
<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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						988,116,614.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>7</b> Amounts from line 4 .....	115,073,908.	156,294,559.	216,741,280.	228,400,302.	271,606,565.	988,116,614.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	752,705.	981,849.	1,863,935.	1,226,367.	2,080,885.	6,905,741.
<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.) .....						
<b>11 Total support.</b> Add lines 7 through 10						995,022,355.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	2,378,786.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.31	%
<b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....	<b>15</b>	99.28	%
<b>16a 33 1/3% support test - 2023.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2022.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

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

(Complete only if you checked the box on line 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 2023 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2023.** 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 - 2022.** 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)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>			
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
<b>2a</b>			
<b>2b</b>			
<b>3a</b>			
<b>3b</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)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

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

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

Schedule A (Form 990) 2023



SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC. Employer identification number 36-3256096

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, aggregate value of grants, and questions about donor property and charitable purposes.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, acreage restricted, and monitoring expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

**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	565,602.	682,308.	627,018.	605,112.	506,800.
b Contributions					
c Net investment earnings, gains, and losses	79,107.	-92,450.	77,905.	44,025.	98,312.
d Grants or scholarships					
e Other expenditures for facilities and programs	24,326.	24,256.	22,615.	22,119.	
f Administrative expenses					
g End of year balance	620,383.	565,602.	682,308.	627,018.	605,112.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment 100%
  - c Term endowment \_\_\_\_\_%
- 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		4,281,879.	487,537.	3,794,342.
d Equipment		1,284,987.	536,427.	748,560.
e Other		1,501,028.	233,214.	1,267,814.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,810,716.

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**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) RIGHT OF USE - LEASE LIABILITY	10,500,907.
(3) CHARITABLE GIFT ANNUITIES PAYABLE	4,621,000.
(4) INTERCOMPANY	1,265,393.
(5) DEFERRED COMPENSATION PAYABLE	1,004,668.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	17,391,968.

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>	
<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>		
<b>b</b>	Donated services and use of facilities	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<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 <b>4a</b> and <b>4b</b>		<b>4c</b>	
<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>	

**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>	
<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>		
<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>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>		<b>3</b>	
<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 <b>4a</b> and <b>4b</b>		<b>4c</b>	
<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>	

**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:

USES OF ENDOWMENT FUNDS

THE DONOR-RESTRICTED ENDOWMENT FUNDS ARE RESTRICTED TO BENEFIT THE "ON THE

WINGS OF EAGLES" PROGRAM ACTIVITIES.

PART X, LINE 2:

LIABILITY FOR UNCERTAIN TAX POSITIONS - FIN 48 (ASC 740)

THE ACCOUNTING STANDARD ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

ADDRESSES THE DETERMINATION OF WHETHER TAX BENEFITS CLAIMED OR EXPECTED TO

BE CLAIMED ON A TAX RETURN SHOULD BE RECORDED IN THE CONSOLIDATED

FINANCIAL STATEMENTS. UNDER THIS GUIDANCE, ENTITIES MAY RECOGNIZE THE TAX

BENEFIT FROM AN UNCERTAIN TAX POSITION ONLY IF IT IS MORE LIKELY THAN NOT

**Part XIII** Supplemental Information *(continued)*

THAT THE TAX POSITION WILL BE SUSTAINED ON EXAMINATION BY TAXING  
AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. EXAMPLES OF  
TAX POSITIONS INCLUDE THE TAX-EXEMPT STATUS OF AN ENTITY AND VARIOUS  
POSITIONS RELATED TO THE POTENTIAL SOURCES OF UNRELATED BUSINESS TAXABLE  
INCOME.

THE FELLOWSHIP AND THE FOUNDATION FILE FORM 990 IN THE U.S. FEDERAL  
JURISDICTION AND A RELATED RETURN IN THE STATE OF ILLINOIS. FOR THE YEARS  
ENDED DECEMBER 31, 2023 AND 2022, MANAGEMENT HAS REVIEWED THE FELLOWSHIP'S  
TAX POSITIONS FOR THE OPEN TAX YEARS (CURRENT AND PRIOR THREE TAX YEARS)  
AND CONCLUDED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS. SUCH  
OPEN TAX YEARS REMAIN SUBJECT TO EXAMINATION BY TAX AUTHORITIES.

THE AMUTAH FILES FORM 5471 IN THE U.S. FEDERAL JURISDICTION AND RELATED  
APPROPRIATE TAX FILINGS IN THEIR RESPECTIVE COUNTRIES. FOR THE YEARS ENDED  
DECEMBER 31, 2023, MANAGEMENT HAS REVIEWED THE TAX POSITIONS FOR THE OPEN  
TAX YEARS (CURRENT AND PRIOR THREE TAX YEARS) AND CONCLUDED THAT THERE ARE  
NO MATERIAL UNCERTAIN TAX POSITIONS. SUCH OPEN TAX YEARS REMAIN SUBJECT TO  
EXAMINATION BY TAX AUTHORITIES.

**SCHEDULE F  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Statement of Activities Outside the United States**

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

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number  36-3256096
--	--

**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
NORTH AMERICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	2,290,939.
MIDDLE EAST AND NORTH AFRICA	0	1	PROGRAM SERVICES	SEE SCHEDULE F, PART V	1,168,247.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	110,990.
EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	58,978.
NORTH AMERICA	0	0	GRANTS		1,079,000.
MIDDLE EAST AND NORTH AFRICA	0	0	GRANTS		73,006,235.
EUROPE (INCLUDING ICELAND & GREENLAND)	0	0	GRANTS		83,250.
EAST ASIA AND THE PACIFIC	0	0	GRANTS		1,722,689.
<b>3 a</b> Subtotal .....	0	1			79,520,328.
<b>b</b> Total from continuation sheets to Part I .....	0	0			280,109.
<b>c Totals</b> (add lines 3a and 3b) .....	0	1			79,800,437.

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

Schedule F (Form 990) 2023

**Part I** Continuation of Activities per Region. (Schedule F (Form 990), Part I, line 3)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for region
SOUTH AMERICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	167,451.
RUSSIA AND NEIGHBORING STATES	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	87,470.
SOUTH ASIA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	17,305.
SUB-SAHARAN AFRICA	0	0	PROGRAM SERVICES	SEE SCHEDULE F, PART V	7,883.
<b>Totals</b> .....					280,109.

**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)
		NORTH AMERICA	SEE SCHEDULE F, PART V	779,000.	WIRE	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	SEE SCHEDULE F, PART V	29,500.	WIRE	0.		
		EUROPE (INCLUDING ICELAND & GREENLAND)	SEE SCHEDULE F, PART V	53,750.	WIRE	0.		
		NORTH AMERICA	SEE SCHEDULE F, PART V	300,000.	WIRE	0.		
		MIDDLE EAST AND NORTH AFRICA	SEE SCHEDULE F, PART V	73,006,235.	WIRE	0.		
		EAST ASIA AND THE PACIFIC	SEE SCHEDULE F, PART V	1,722,689.	WIRE	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 ..... 6

3 Enter total number of other organizations or entities ..... 6

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)

**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

**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:

PROCEDURES FOR MONITORING USE OF GRANTS OUTSIDE THE U.S.

ALL GRANTS ARE DISBURSED FOR SPECIFIC PROGRAMS TO ADVANCE OUR CHARITABLE

PURPOSE. GRANTS ARE DISBURSED USING A FORMAL AGREEMENT TO CONTRIBUTE WITH

SPECIFIC OBJECTIVES AND DELIVERABLES. SUCCESS IS DOCUMENTED BY FIELD

VISITS, FORMAL PROGRAMMATIC AND FINANCIAL REPORTS.

PART I, LINE 3

LINE 1 NORTH AMERICA:

PROVIDE MEALS, TRANSPORTATION, MEDICAL CARE AND SECURITY FOR NEEDY

STUDENTS IN THE SHMA YISRAEL SCHOOL AND CAMPS SYSTEM SUPPORT WORK BEING

DONE THROUGH THE SHMA YISRAEL SCHOOLS IN THE FORMER SOVIET UNION AND

EUROPE.

LINE 2 MIDDLE EAST AND NORTH AFRICA:

THE RELATED NOT FOR PROFIT IN ISRAEL, KEREN L YEDIDUT, OPERATES AS THE

ISRAELI REPRESENTATIVE OF THE FELLOWSHIP. THE ORGANIZATION PROVIDES

OVERSIGHT AND DIRECTION OF PROJECTS THAT SUPPORT NEEDY INDIVIDUALS IN

ISRAEL, AS WELL AS RECENT IMMIGRANTS. THE ORGANIZATION ALSO ISSUES

GRANTS TO SUBRECIPIENTS AND PROVIDES OVERSIGHT AND ASSURES

SUBRECIPIENTS COMPLY WITH THE TERMS OF THEIR GRANTS.

SUPPORT CHARITABLE ACTIVITIES & FOOD FOR THE NEEDY DURING THE HOLIDAYS

IN MOROCCO.

LINE 3 EUROPE:

PROVIDE MEALS FOR SCHOOL CHILDREN AND TRANSPORTATION IN THE FORMER

SOVIET UNION; PROVIDE SECURITY TO JEWISH INSTITUTIONS THAT ARE AT RISK.



**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.

LINE 4 EAST ASIA AND THE PACIFIC:

PROMOTE AND SUPPORT ALIYAH ACTIVITIES.

LINE 9 SOUTH AMERICA:

PROMOTE AND SUPPORT ALIYAH ACTIVITIES.

LINE 10 RUSSIA AND INDEPENDENT STATES:

PROMOTE AND SUPPORT ALIYAH ACTIVITIES.

LINE 11 SOUTH ASIA:

PROMOTE AND SUPPORT ALIYAH ACTIVITIES.

LINE 12 AFRICA:

PROMOTE AND SUPPORT ALIYAH ACTIVITIES.

SCHEDULE F, PART I, LINE 3, COLUMN (F)

THE ORGANIZATION USES THE ACCRUAL METHOD TO ACCOUNT FOR DIRECT EXPENDITURES IN EACH REGION.

SCHEDULE F, PART II, LINE 1

THE ORGANIZATION USES THE ACCRUAL METHOD TO ACCOUNT FOR CASH GRANTS AND NONCASH ASSISTANCE.

**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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.

Name of the organization **INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.** Employer identification number **36-3256096**

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

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
PRODUCTION SOLUTIONS - 1953 GALLOWS RD, STE 500, VIENNA, RKD DIRECT POINT GROUP - 35 PARKWOOD DR., HOPKINTON, MA	CONSULTING AND DIRECT MAIL		X	74,793,237.	552,372.	74,240,865.
CANNELA RSPONSE TELE. - 848 LIBERTY DRIVE, BURLINGTON, WI	CONSULTING AND DIRECT MAIL		X	46,403,248.	385,408.	46,017,840.
LAMARK MEDIA GROUP - 5901 BROKEN SOUND PARKWAY NW STE.	DIRECT RESPONSE TV MEDIA MANAGEMENT		X	20,190,110.	467,787.	19,722,322.
CAUSEWORX - 2 MCNAMARA CT, AJAX, ONTARIO, CANADA LIT	ELECTRONIC MEDIA		X	10,087,783.	307,196.	9,780,586.
WESTAR MEDIA GROUP, INC. - 414-D PETTIGRU STREET,	TELEMARKETING - CALL CENTER		X	5,349,626.	1,414,712.	3,934,914.
MDS COMMUNICATIONS - 545 WEST JAUNITA AVE, MESA, AZ 85210	RADIO INFOMERCIALS AND EDUCATIONAL MATERIAL		X	1,571,605.	186,632.	1,384,973.
	TELEMARKETING		X	1,513,499.	2,052,990.	-539,491.
<b>Total</b>				159,909,108.	5,367,097.	154,542,009.

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- AK, AL, AR, CA, CO, CT, FL, GA, HI, IL, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, NC, ND, NH, NJ, NM  
NV, NY, OH, OK, OR, PA, PR, RI, SC, TN, VA, WA, WI, WV

**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))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts .....				
	2	Less: Contributions .....				
	3	Gross income (line 1 minus line 2) .....				
Direct Expenses	4	Cash prizes .....				
	5	Noncash prizes .....				
	6	Rent/facility costs .....				
	7	Food and beverages .....				
	8	Entertainment .....				
	9	Other direct expenses .....				
	10	Direct expense summary. Add lines 4 through 9 in column (d) .....				
	11	Net income summary. Subtract line 10 from line 3, column (d) .....				

**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))
		1	Gross revenue .....		
Direct Expenses	2	Cash prizes .....			
	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: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

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

Name \_\_\_\_\_

Address \_\_\_\_\_

16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: PRODUCTION SOLUTIONS

(I) ADDRESS OF FUNDRAISER: 1953 GALLOWS RD, STE 500, VIENNA, VA 22182

(I) NAME OF FUNDRAISER: RKD DIRECT POINT GROUP

(I) ADDRESS OF FUNDRAISER: 35 PARKWOOD DR., HOPKINTON, MA 01748

(I) NAME OF FUNDRAISER: CANNELA RSPONSE TELE.

**Part IV** Supplemental Information (continued)

(I) ADDRESS OF FUNDRAISER: 848 LIBERTY DRIVE, BURLINGTON, WI 53105

(I) NAME OF FUNDRAISER: LAMARK MEDIA GROUP

(I) ADDRESS OF FUNDRAISER:

5901 BROKEN SOUND PARKWAY NW STE. 450, BOCA RATON, FL 33487

(I) NAME OF FUNDRAISER: CAUSEWORX

(I) ADDRESS OF FUNDRAISER: 2 MCNAMARA CT, AJAX, ONTARIO, CANADA L1T 4W6

(I) NAME OF FUNDRAISER: WESTAR MEDIA GROUP, INC.

(I) ADDRESS OF FUNDRAISER: 414-D PETTIGRU STREET, GREENVILLE, SC 29601

(I) NAME OF FUNDRAISER: MDS COMMUNICATIONS

(I) ADDRESS OF FUNDRAISER: 545 WEST JAUNITA AVE, MESA, AZ 85210

SCHEDULE G, PART I, LINE 2B, COLUMN (V):

AMOUNT PAID TO FUNDRAISER

THIS IS THE AMOUNT PAID (PER THE CONTRACT) FOR THE PROFESSIONAL

FUNDRAISING SERVICES. AT NO TIME ARE DONATIONS RECEIVED OR HELD BY FUND

RAISERS.

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization  
INTERNATIONAL FELLOWSHIP OF  
CHRISTIANS & JEWS, INC.

Employer identification number  
36-3256096

**Part I General Information on Grants and Assistance**

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHAMAH 27 WILLIAMS ST. SUITE 613 NEW YORK, NY 10005	23-7365688	501(C)(3)	1,182,250.	0.			MEALS, TRANSPORTATION MED. CARE-CHILDREN
COLEL CHABAD 806 EASTERN PARKWAY BROOKLYN, NY 11213	11-3254483	501(C)(3)	10,527,700.	0.			FOOD AND HUMANITARIAN SUPPORT
FRIENDS OF THE IDF 1430 BROADWAY, SUITE 1301 NEW YORK, NY 10018	13-3156445	501(C)(3)	6,366,000.	0.			HUMANITARIAN SUPPORT ISRAELI SOLDIERS AND THEIR FAMILIES
JEWISH AGENCY FOR ISRAEL NORTH AMERICAN COUNCIL - 633 3RD AVE, 21ST FLOOR - NEW YORK, NY 10017	23-0053483	501(C)(3)	1,016,000.	0.			IMMIGRATION TO ISRAEL SUPPORT
THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE - 711 THIRD AVE, 10TH FLOOR - NEW YORK, NY 10017	13-1656634	501(C)(3)	11,246,565.	0.			FOOD AND HUMANITARIAN SUPPORT
THE FEDERATION OF JEWISH COMMUNITIES OF THE CIS - 445 PARK AVE, 9TH FLOOR - NEW YORK, NY 10022	13-3970940	501(C)(3)	15,869,348.	0.			FOOD AND HUMANITARIAN SUPPORT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 8.
- 3** Enter total number of other organizations listed in the line 1 table .....

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

Schedule I (Form 990) 2023

**Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)**

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TIKVA CORPORATION 501 10TH AVE, 7TH FLOOR NEW YORK, NY 10018	22-3779212	501(C)(3)	1,210,000.	0.			FOOD AND HUMANITARIAN SUPPORT
TEN NETWORKS 13600 HERITAGE PKWY SUITE 200 FORT WORTH, TX 76177	74-1945661	501(C)(3)	2,000,000.	0.			FOOD AND HUMANITARIAN SUPPORT

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

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

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

PART I, LINE 2:

PROCEDURES FOR MONITORING USE OF GRANTS IN THE U.S.

ALL GRANTS ARE DISBURSED FOR SPECIFIC PROGRAMS TO ADVANCE OUR CHARITABLE

PURPOSE. GRANTS ARE DISBURSED USING A FORMAL AGREEMENT TO CONTRIBUTE WITH

SPECIFIC OBJECTIVES AND DELIVERABLES. SUCCESS IS DOCUMENTED BY FIELD VISITS

AS WELL AS FORMAL PROGRAMMATIC AND FINANCIAL REPORTS.



**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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.**

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization **INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.** Employer identification number **36-3256096**

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> 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 checked="" type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input checked="" type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	X	
<b>2</b> 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? .....	X	
<b>3</b> 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 checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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: <b>a</b> Receive a severance payment or change-of-control payment? .....		X
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....		X
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....		X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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: <b>a</b> The organization? .....		X
<b>b</b> Any related organization? .....		X
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> 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: <b>a</b> The organization? .....		X
<b>b</b> Any related organization? .....		X
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> 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 .....	X	
<b>8</b> 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 .....		X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....		

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

Schedule J (Form 990) 2023

**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) YAEL ECKSTEIN-FARKAS PRESIDENT & CEO	(i) 517,535. (ii) 0.	270. 0.	125,080. 0.	115,568. 0.	10,791. 0.	769,244. 0.	0. 0.
(2) ROBIN VAN ETTEN GLOBAL CHIEF OPERATING OFFICER	(i) 346,181. (ii) 0.	3,885. 0.	4,924. 0.	68,406. 0.	40,759. 0.	464,155. 0.	0. 0.
(3) LAUREL SIMKOVICH VP OF FINANCE	(i) 256,111. (ii) 0.	500. 0.	10,219. 0.	40,245. 0.	35,180. 0.	342,255. 0.	0. 0.
(4) LUCAS PUZAN CHIEF INFORMATION OFFICER	(i) 239,141. (ii) 0.	10,150. 0.	1,146. 0.	39,158. 0.	42,402. 0.	331,997. 0.	0. 0.
(5) KRISTIN HENNING SENIOR DIR. OF FINANCE	(i) 166,887. (ii) 0.	1,000. 0.	2,741. 0.	26,315. 0.	27,924. 0.	224,867. 0.	0. 0.
(6) ERICA PRESCOTT SR DR INTEGR FR & DONOR RETENTION	(i) 146,408. (ii) 0.	950. 0.	1,220. 0.	23,615. 0.	42,023. 0.	214,216. 0.	0. 0.
(7) TEWAHEDO SEYOUN DIRECTOR OF INFORMATION SERVICES	(i) 165,676. (ii) 0.	600. 0.	2,674. 0.	25,508. 0.	15,328. 0.	209,786. 0.	0. 0.
(8) TRAVIS DERAMCY SR DR INTEGR FR & MARKETING	(i) 161,009. (ii) 0.	200. 0.	4,921. 0.	23,765. 0.	19,508. 0.	209,403. 0.	0. 0.
(9) CHRISTINE JESPERSEN PHILANTHROPY ADVISER (THRU 12/23)	(i) 145,498. (ii) 0.	5,481. 0.	16,110. 0.	18,795. 0.	16,420. 0.	202,304. 0.	0. 0.
(10) ERIC FRANS VP OF PHILANTHROPY (THRU 08/23)	(i) 174,513. (ii) 0.	0. 0.	7,454. 0.	0. 0.	0. 0.	181,967. 0.	0. 0.

**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:

DURING THE TAX YEAR, CERTAIN OFFICERS RECEIVED BENEFITS REPORTABLE ON LINE

1A OF SCHEDULE J. THESE BENEFITS ARE REPORTED AS TAXABLE COMPENSATION AND

ARE REPORTED ON SCHEDULE J, PART II, COLUMN B(III), OTHER REPORTABLE

COMPENSATION.

PER IFCJ'S TRAVEL POLICY, YAEL ECKSTEIN-FARKAS, ROBIN VAN ETTEN, LAUREL

SIMKOVICH, LUCAS PUZAN, AND ERIC FRANS ARE ELIGIBLE TO BOOK BUSINESS CLASS

FLIGHTS. ON CERTAIN SHORT HAUL DOMESTIC FLIGHTS BUSINESS CLASS TRAVEL IS

NOT AVAILABLE AND AIRLINES WILL UPGRADE THE INDIVIDUAL TO A FIRST CLASS

FLIGHT.

THESE SHORT HAUL DOMESTIC FIRST CLASS FLIGHTS ARE COMPARABLE TO REGULAR

BUSINESS CLASS TRAVEL. THIS IS PERMITTED BY THE ORGANIZATION, HOWEVER FIRST

CLASS FLIGHTS ARE NEVER BOOKED BY THE ORGANIZATION.

YAEL ECKSTEIN-FARKAS RECEIVED AN ALLOWANCE FOR THE TRAVEL OF COMPANIONS.

THE ALLOWANCE DID NOT EXCEED \$5,991 DURING THE TAX YEAR.

**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.

TAX GROSS-UP PAYMENTS WERE PAID TO ALL EMPLOYEES, EXCLUDING YAEL ECKSTEIN-FARKAS, TO PROVIDE A DE MINIMUS ANNIVERSARY BONUS TO EMPLOYEES.

YAEL ECKSTEIN RECEIVES TAX GROSS UP ON SOME OF HER ISRELI BENEFITS AS IS CUSTOMARY IN ISRAEL

DURING THE TAX YEAR, TAX GROSS-UP PAYMENTS DID NOT EXCEED \$150 FOR ANY EMPLOYEE, EXCEPT FOR YAEL ECKSTEIN-FARKAS'S GROSS-UP PAYMENT WHICH DID NOT EXCEED \$33,000.

PART I, LINE 7:

NON-FIXED SPOT BONUSES ARE PAID BASED ON A NUMBER OF VARIABLES INCLUDING BUT NOT LIMITED TO INDIVIDUAL GOAL ACHIEVEMENTS AND

ORGANIZATION OPERATION ACHIEVEMENTS. THE FINAL DETERMINATION OF THE

BONUS IS REVIEWED AND APPROVED BY HUMAN RESOURCES AND THE GLOBAL CHIEF

OPERATING OFFICER. NO INDIVIDUAL RECEIVED A SPOT BONUS IN EXCESS OF

\$1,000 DURING THE TAX YEAR, EXCEPT FOR LUCAS PUZAN WHO RECEIVED A BONUS

IN EXCESS OF \$1000 DUE TO EXCEPTIONAL PERFORMANCE TO ACCOMPLISH

ORGANIZATIONAL GOALS AND ACHIEVEMENTS.

**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.

ROBIN VAN ETTEN AND CHRISTINE JESPERSEN RECEIVED A NON-FIXED BONUS  
INSTEAD OF A YEARLY MERIT INCREASE AS OUTLINED IN THEIR EMPLOYMENT  
CONTRACT. THE BONUS DID NOT EXCEED \$5,500 DURING THE YEAR.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2023**

Open to Public Inspection

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

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

Department of the Treasury  
Internal Revenue Service

Name of the organization **INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.** Employer identification number **36-3256096**

**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	29	514,242.	FMV
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 (CRYPTOCURRENCY)	X	30	152,347.	FMV
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 in 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? **30a**

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? **31**

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

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	
33		

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

Schedule M (Form 990) 2023

**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 ORGANIZATION IS REPORTING THE NUMBER OF CONTRIBUTIONS RECEIVED.

SCHEDULE M, LINE 32B:

A THIRD PARTY SELLER WAS INVOLVED IN SELLING THE CRYPTOCURRENCY. ONCE

THE CRYPTOCURRENCY WAS SOLD, THE CASH VALUE WAS PROVIDED TO IFCJ.

**SCHEDULE O  
(Form 990)**

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 the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number 36-3256096
--------------------------	--	--

FORM 990, ITEM C, DOING BUSINESS AS:

IFCJ; STAND FOR ISRAEL; GUARDIANS OF ISRAEL; ISAIAH 58; ON WINGS OF EAGLES

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

BUILDING BRIDGES BETWEEN CHRISTIANS AND JEWS, BLESSING ISRAEL AND THE

JEWISH PEOPLE AROUND THE WORLD WITH, HUMANITARIAN CARE AND LIFE-SAVING

AID.

PART III, LINE 2:

DURING THE YEAR THERE WERE NO SIGNIFIGANT CHANGE IN THE ORGANIZATIONS

MISSION OR PROGRAM SERVICES. PROGRAM SERVICES WERE REGROUPED AND

AMOUNTS REALLOCATED TO BETTER REFLECT IFCJ'S MISSION ON PART III.

FORM 990, PART III, LINES 4A - 4D:

THE FELLOWSHIP HAS PROVIDED HUNDREDS OF MILLIONS OF DOLLARS TO HELP

JEWS IN ISRAEL AND AROUND THE WORLD LIVING IN POVERTY WITH BASIC NEEDS.

THE FELLOWSHIP ASSISTS THOUSANDS OF JEWS FLEE ANTI-SEMITISM BY MAKING

ALIYAH (IMMIGRATING TO ISRAEL). EVERY DAY, THE FELLOWSHIP SUPPORTS

IMPOVERISHED ELDERLY JEWISH PEOPLE IN ISRAEL AND THE FORMER SOVIET

UNION WITH FOOD THROUGH THE DISTRIBUTION OF FOOD BOXES, HOT MEALS, FOOD

CARDS AND SOUP KITCHENS. THE FELLOWSHIP SUPPORTS ORPHANAGES, ELDERLY

CENTERS, AND OTHER PROGRAMS OF HUMANITARIAN AID WITH THE FOCUS ON

PROVIDING BASIC NEEDS TO MILLIONS OF IMPOVERISHED AND DISADVANTAGED

JEWS IN ISRAEL AND THE FORMER SOVIET UNION. THE FELLOWSHIP FUNDS

EMERGENCY NEEDS DURING CRISIS PRIMARILY IN ISRAEL AND UKRAINE THOUGH

THE FELLOWSHIP'S SUPPORT, AND SECURITY FOR JEWISH INSTITUTIONS EXTENDS

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23



Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number	36-3256096
--------------------------	--	--------------------------------	------------

AROUND THE WORLD. THE FELLOWSHIP HELPS PROTECT THE JEWISH STATE AND THE

JEWISH PEOPLE FROM THE SCOURGES OF ANTI-SEMITISM, TERRORISM AND WAR

PROVIDING MOBILE BOMB SHELTERS FOR CITIZENS AND SUPPORTING FIRST

RESPONDERS WITH HIGH PRIORITY NEEDS. THE FELLOWSHIP PROVIDES PRAYER TO

OUR DONORS AND SUPPORTERS THROUGH REGULAR PRAYER CALLS, AND PRAYER

REQUESTS. THE FELLOWSHIP ALSO CREATES AND DISTRIBUTES EDUCATIONAL

MATERIAL THAT HELPS CHRISTIANS LEARN ABOUT THE JEWISH ROOTS OF THEIR

FAITH AND DEEPEN THEIR TIES WITH ISRAEL AND HER PEOPLE.

IFCJ HAS AN AFFILIATED ORGANIZATION IN ISRAEL, HAKEREN L'YEDIDUT (THE

AMUTAH) THAT OPERATES AS ITS ISRAELI REPRESENTATIVE. THE ACTIVITIES

INCLUDE THE DIRECT OPERATION OF PROJECTS RELATING TO ALIYAH AND

ABSORPTION, POVERTY ALLEVIATION, WELFARE, AND SECURITY. THE AMUTAH ALSO

PROVIDES RECOMMENDATIONS TO FUND ORGANIZATIONS THAT SUPPORT

IMPOVERISHED JEWS IN THE FORMER SOVIET UNION AND ISRAEL. THE AMUTAH

RECEIVES SUBSTANTIAL FUNDING FROM IFCJ. AS A LEADING NOT FOR PROFIT IN

ISRAEL, THE AMUTAH ALSO RECEIVED SUBSTANTIAL FUNDING THROUGH A

PARTNERSHIP WITH THE MINISTRY OF WELFARE IN ISRAEL. IN 2022, THE AMUTAH

SIGNED AN AGREEMENT WITH THE MINISTRY OF WELFARE TO PROVIDE UP TO 35

MILLION SHEKEL FOR THE JOINT FUNDING OF A PROJECT TO PROVIDE MATERIAL

ASSISTANCE TO TENS OF THOUSANDS OF HOUSEHOLDS IN ISRAEL. THE AMUTAH

ALSO RECEIVED FUNDING FROM A RELATED ORGANIZATION IN CANADA,

INSTITUTIONAL PARTNERS AND INDIVIDUAL DONATIONS FROM DONORS IN ISRAEL,

WHICH ENABLES IFCJ THROUGH THE AMUTAH TO INCREASE THE SCOPE OF ITS

SERVICES.

COMBINED WITH THESE AFFILIATED ORGANIZATIONS, IFCJ WAS ABLE TO PROVIDE

DIRECT PROGRAM AND GRANTS THAT ASSISTED MORE THAN 2 MILLION PEOPLE IN

Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number	36-3256096
--------------------------	--	--------------------------------	------------

NEED THROUGH PROJECTS THAT PROVIDE SECURITY, HELP ALLEVIATE POVERTY,  
AND SUPPORT ALIYAH (IMMIGRATION TO ISRAEL). COMBINED FUNDING FOR THESE  
DIRECT PROGRAMS AND GRANTS WAS IN EXCESS OF \$107 MILLION, WHICH IS A  
50% INCREASE OVER 2020.

THE PROGRAMS AND GRANTS INCLUDE SUPPLYING BASIC AID IN THE FORM OF  
FOOD, MEDICATION, HOME VISITS, HELP WITH WINTER HEATING, AND MORE TO  
MORE THAN 78,000 ELDERLY AND HOLOCAUST SURVIVORS IN ISRAEL; EMERGENCY  
FUNDS, FOOD ASSISTANCE, AND OTHER SUPPORT TO MORE THAN 587,000 PEOPLE  
LIVING IN IMPOVERISHED FAMILIES IN ISRAEL; FUNDING FOOD, CLOTHING,  
BASIC NEEDS, SHELTERS, AND BOARDING SCHOOLS AND ORPHANAGES FOR MORE  
THAN 88,000 CHILDREN AND YOUTH AT RISK IN ISRAEL; AND PROVIDING FOOD  
CARDS, ACADEMIC SCHOLARSHIPS, PRE-MILITARY TRAINING, AND OTHER AID TO  
MORE THAN 1,000 MEMBERS OF ISRAEL'S ARAB, BEDOUIN, CHRISTIAN, AND DRUZE  
MINORITIES.

OUR SECURITY PROGRAMS PROVIDED 72,000 ISRAELI SOLDIERS WITH EMERGENCY  
FUNDS, VOUCHERS FOR THE PURCHASE OF NECESSITIES, AND OTHER AID  
INCLUDING THE 368 PEOPLE SUPPORTED THROUGH PROGRAMS THAT PROVIDE  
REHABILITATION TO FORMER AND WOUNDED SOLDIERS. DURING THE SUMMER, AS  
GAZA-BASED TERROR GROUPS FIRED MORE THAN A THOUSAND ROCKETS AT ISRAELI  
TOWNS, IFCJ DONATED A NEW MOBILE EMERGENCY CONTROL UNIT TO THE CITY OF  
ASHKELON, WHICH LIES JUST 8 MILES NORTH OF THE GAZA STRIP AND IS A  
FREQUENT TERRORIST TARGET. THE UNIT IS DESIGNED TO ENABLE ASHKELON CITY  
OFFICIALS TO MANAGE EMERGENCY OPERATIONS FROM VARIOUS POINTS THROUGHOUT  
THE CITY AS NEEDS ARISE.

IFCJ PROVIDED ALIYAH (IMMIGRATION)-RELATED ASSISTANCE TO MORE THAN

Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number	36-3256096
--------------------------	--	--------------------------------	------------

9,000 PEOPLE AND GAVE KLITAH (RESETTLEMENT) ASSISTANCE IN THE FORM OF

PRE-MILITARY TRAINING, EDUCATION AND CAREER COUNSELING, HEBREW LANGUAGE

LESSONS, AND MORE TO MORE THAN 11,000 OLIM (IMMIGRANTS).

OUTSIDE OF ISRAEL, IN THE FORMER SOVIET UNION AND MOROCCO, IFCJ

PROVIDED AID TO MORE THAN 102,000 IMPOVERISHED ELDERLY JEWS AND

HOLOCAUST SURVIVORS AND MORE THAN 82,000 CHILDREN AND FAMILIES. IFCJ

ALSO PROVIDED ADDED SECURITY FOR JEWISH SCHOOLS, SYNAGOGUES, AND

COMMUNITY CENTERS THROUGHOUT THE WORLD THAT BENEFITTED ABOUT 800,000

PEOPLE.

IN ADDITION, IFCJ PROVIDED FOOD, MEDICINE, AND OTHER BASIC NEEDS FOR

6,800 CHRISTIAN AND DRUZE VICTIMS OF TERROR IN JORDAN.

WAR IN THE UKRAINE

WHEN WAR ERUPTED IN UKRAINE IN FEBRUARY 2022, THE FELLOWSHIP WAS IN A

UNIQUE POSITION TO PROVIDE FOR PEOPLE IMPACTED BY THE CRISIS. HAVING

WORKED IN THE FORMER SOVIET UNION FOR MORE THAN 30 YEARS, THE

FELLOWSHIP HAD THE PARTNERSHIPS AND KNOW-HOW TO RESPOND IMMEDIATELY AND

EFFECTIVELY. AS THE WAR CONTINUES TO THREATEN HUNDREDS OF THOUSANDS OF

JEWISH PEOPLE, THE FELLOWSHIP CONTINUES TO DELIVER THE DAY-TO-DAY AID

THAT THOUSANDS HAVE COME TO COUNT ON, AS WELL AS FILL EMERGENCY NEEDS.

TO DATE, THE FELLOWSHIP HAS PROVIDED OVER \$28 MILLION IN EMERGENCY

HUMANITARIAN AID TO UKRAINE AND OTHER COUNTRIES IN THE REGION AFFECTED

BY THE WAR, INCLUDING FOOD, WATER, MEDICINE, WARM CLOTHING, HOUSING,

AND OTHER BASIC NEEDS AND SERVICES. WE HAVE ALSO HELPED MORE THAN 4,600

UKRAINIANS MAKE ALIYAH SINCE THE WAR STARTED, AND GIVEN BASIC NEEDS

SUCH AS FOOD, MEDICINE, AND TEMPORARY HOUSING IN UKRAINE AND IN

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number 36-3256096
--	---

NEIGHBORING COUNTRIES TO APPROXIMATELY 80,000 DISPLACED PERSONS AND REFUGEES.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

(POVERTY CONTINUED) THE FELLOWSHIP ASSISTS IN HELPING THE POOR FIND JOBS AND PROVIDE FOR THEIR FAMILIES. THE FELLOWSHIP FOCUSES HEAVILY ON THE ELDERLY POPULATION. THE WITH DIGNITY AND FELLOWSHIP PROGRAM REACHES NEARLY HALF OF THE ELDERLY EIGHTY YEARS OR OLDER LIVING IN POVERTY IN ISRAEL, AND GUARANTEES THEIR FOOD SECURITY FOR THE REST OF THEIR LIVES. THE FELLOWSHIP ALSO RESCUES ORPHANED AND ABANDONED JEWISH CHILDREN FROM THE STREETS AND PROVIDES THEM WITH HOMES WHERE THEY RECEIVE THE SUPPORT AND LOVE THEY NEED TO SUCCEED. WITH 22% OF ISRAEL'S TOTAL POPULATION LIVING BELOW THE POVERTY LINE, AND THE ISRAELI GOVERNMENT UNABLE TO FULLY PROVIDE FOR MANY OF ITS POOREST CITIZENS, THIS ASSISTANCE IS ABSOLUTELY ESSENTIAL. THE POVERTY PROGRAM, IN 2023, PROVIDED 185,000 ELDERLY AND HOLOCAUST SURVIVORS IN ISRAEL AND THE FSU ASSISTANCE WITH BASIC NEEDS. 566,000 PEOPLE WERE PROVIDED WITH FOOD, CLOTHING AND FINANCIAL AID FOR PASSOVER AND ROSH HASHANAH WORLDWIDE. 18,000 PEOPLE HAD ACCESS TO WARMING HUBS AND GENERATOR-SUPPLIED HEATING AND ELECTRICITY ACROSS 23 COMMUNITIES IN WAR-TORN UKRAINE.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

(FELLOWSHIP CONTINUED) IN 2023 THERE WERE 300,000 DOWNLOADS OF YAEL'S NOURISH YOUR BIBLICAL ROOTS PODCAST, WITH NEARLY 1,500 SUBSCRIBERS BY THE END OF 2023. THERE WERE 46,600 PODCAST FOLLOWERS THROUGH PRAY.COM AND 16,000 PEOPLE ENGAGED IN MONTHLY PRAYER SERVICES. THERE WERE OVER 3.5 MILLION ENGAGEMENTS WITH SOCIAL MEDIA PLATFORMS.

Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number	36-3256096
--------------------------	--	--------------------------------	------------

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

(SECURITY CONTINUED) 50 MOBILE BOMB SHELTERS WERE INSTALLED, INCLUDING

30 IN THE FIRST WEEKS AFTER OCTOBER 7TH DURING OPERATION SWORDS OF

IRON. 2 ARMORED SECURITY VEHICLES WERE SUPPLIED TO CIVILIAN SECURITY

OFFICERS AND EMERGENCY TEAMS IN SOUTHERN ISRAEL. 93,000 PEOPLE SERVING

IN THE ISRAEL DEFENSE FORCE AND THEIR FAMILIES WERE PROVIDED WITH

EMERGENCY FUNDS FOR BASIC OR HOUSEHOLD NEEDS, AS WELL AS COMFORT AND

CARE. ADDITIONALLY, THE FELLOWSHIP PROVIDED MEDICAL EQUIPMENT,

FORTIFICATION AND FINANCIAL SUPPORT FOR HOSPITALS IN ISRAEL.

NOT ONLY DOES ISRAEL FACE ANTI-SEMITIC NEIGHBORS, BUT JEWISH

COMMUNITIES AROUND THE WORLD STRUGGLE AGAINST RISING ANTI-SEMITISM AND

THE THREAT OF TERRORISM. WORLDWIDE, THE FELLOWSHIP AIDS SYNAGOGUES,

JEWISH SCHOOLS, AND OTHER INSTITUTIONS TARGETED BY ATTACKS, PROVIDING

FUNDS THAT ALLOW THEM TO ADD SECURITY GUARDS AND SOPHISTICATED SECURITY

SYSTEMS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

ALIYAH (IMMIGRATION TO ISRAEL)

EXPENSES: \$7,417,766 GRANTS: \$6,718,457

THE FELLOWSHIP HELPS FULFILL BIBLICAL PROPHECY BY BRINGING THE JEWISH

PEOPLE HOME "FROM THE FOUR QUARTERS OF THE EARTH" (ISAIAH 11:12)

THROUGH ALIYAH (IMMIGRATION TO ISRAEL) AND PROVIDES THEM WITH KLITAH

(RESETTLEMENT) ASSISTANCE WHEN THEY ARRIVE, INCLUDING HOUSING, JOB

TRAINING AND PLACEMENT, HEBREW LANGUAGE LESSONS, AND MORE, GIVING THEM

THE TOOLS THEY NEED TO BE FULL, PRODUCTIVE CITIZENS IN THEIR NEW HOME.

SINCE IT WAS FOUNDED, THE FELLOWSHIP'S SUPPORTERS HAVE HELPED THOUSANDS

OF JEWS FROM AROUND THE GLOBE THE FORMER SOVIET UNION, EUROPE, SOUTH

Name of the organization	INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number	36-3256096
--------------------------	--	--------------------------------	------------

AMERICA, ARAB AND MUSLIM COUNTRIES MAKE ISRAEL THEIR HOME.

FOR MANY JEWS, MAKING ALIYAH (IMMIGRATING TO ISRAEL) MEANS FINALLY

ESCAPING ANTI-SEMITISM, OPPRESSION, VIOLENCE, AND EXTREME POVERTY. IT

OFFERS THEM HOPE FOR A BETTER LIFE AND A CHANCE TO LIVE OUT THEIR

FAITH.

IN 2023, THE FELLOWSHIP ASSISTED OVER 4,000 PEOPLE MAKE ALIYAH FROM 35

DIFFERENT COUNTRIES.

EMERGENCY:

EXPENSES: \$3,428,307 GRANTS: \$525,000

IN ADDITION TO OUR CORE PROGRAMS, THE FELLOWSHIP USED THIS FUND TO

PROVIDE SUPPORT TO THOSE IN ISRAEL DIRECTLY IMPACTED BY THE WAR. THE

FELLOWSHIP ALSO RAISED AWARENESS IN THE UNITED STATES ABOUT THE CRISIS

IN ISRAEL IN THE DAYS FOLLOWING OCTOBER 7TH THROUGH EDUCATIONAL

MATERIALS, MAILINGS, AND OTHER MEDIA.

EXPENSES \$ 10,846,072. INCLUDING GRANTS OF \$ 7,243,457. REVENUE \$ 0.

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

FORM 990 REVIEW PROCESS

THE VICE PRESIDENT OF FINANCE AND GLOBAL CHIEF OPERATING OFFICER REVIEW A

DRAFT OF THE FORM 990 THAT IS PREPARED BY A THIRD-PARTY TAX PREPARER, GRANT

THORNTON, BASED UPON INFORMATION IFCJ PROVIDES THE PREPARER. SUBSEQUENT TO

THEIR REVIEW, MANAGEMENT AND THE FULL VOTING BOARD RECEIVE A COPY OF THE

DRAFT RETURN ELECTRONICALLY. THE BOARD PROVIDES ANY QUESTIONS OR COMMENTS

TO THE VICE PRESIDENT OF FINANCE AND THE FORM 990 IS REVISED, AS

NECESSARY. THE FULL VOTING BOARD OF DIRECTORS RECEIVE A COPY OF THE FORM

990 PRIOR TO FILING WITH THE IRS.

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number 36-3256096
--	---

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

MONITORING AND ENFORCEMENT OF CONFLICT OF INTEREST POLICY

THE FELLOWSHIP'S CONFLICT OF INTEREST POLICY IS PRESENTED TO THE BOARD OF DIRECTORS ANNUALLY AND SIGNED. IT IS REVIEWED TO ENSURE IT WAS COMPLETE IN FORM AND COMPLIES WITH ANY NEW IRS REGULATIONS. THE GLOBAL CHIEF OPERATING OFFICER FOLLOWS UP TO MAKE SURE ALL CURRENT BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES RETURNED THE SIGNED COPY. THE VP OF FINANCE AND CHIEF OPERATING OFFICER TRACK ALL VENDOR RELATIONSHIPS TO MONITOR NEW VENDOR ADDITIONS, AND ON-GOING COMPLIANCE, AS WELL AS FOLLOWING UP ON ANY STATED CONFLICTS LISTED BY DIRECTORS. DURING THE TAX YEAR, A CONFLICT OF INTEREST AROSE, THE ORGANIZATION REVIEWED THAT CONFLICT AND TOOK APPROPRIATE ACTIONS.

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

PROCESS FOR DETERMINING COMPENSATION

AS IN PRIOR YEARS, THE FELLOWSHIP ESTABLISHES A REBUTTABLE PRESUMPTION THAT THE COMPENSATION PAID TO THE CEO AND OTHER EXECUTIVES IS REASONABLE. THE FELLOWSHIP USES A NATIONAL INDEPENDENT THIRD-PARTY CONSULTING FIRM TO CONDUCT A COMPREHENSIVE COMPENSATION REVIEW CONSISTENT WITH SECTION 4958 OF THE IRC TO ENSURE THAT NO SUCH PERSON IS RECEIVING EXCESSIVE COMPENSATION (INCLUDING SALARY, OR ANY BONUS AND BENEFITS). EACH YEAR THE BOARD EVALUATES THE CEO'S PERFORMANCE THROUGH AN ASSESSMENT PROCESS AND USES THIS DATA TO DETERMINE COMPENSATION. THE SENIOR STAFF HAS A COMPREHENSIVE PERFORMANCE EVALUATION AND COMPENSATION REVIEW EACH YEAR. SALARY IS BENCHMARKED REGULARLY AGAINST OTHER SIMILAR ORGANIZATIONS BY AN COMPENSATION DECISIONS ARE APPROVED IN ADVANCE BY INDEPENDENT MEMBERS ON

THE BOARD WHO RELY UPON COMPARABLE THIRD-PARTY DATA COMPILED BY THE

Name of the organization INTERNATIONAL FELLOWSHIP OF CHRISTIANS & JEWS, INC.	Employer identification number 36-3256096
--	--

CONSULTING FIRM. CONTEMPORANEOUS SUBSTANTIATION OF DELIBERATION AND

DECISION IS MAINTAINED THROUGHOUT THE PROCESS.

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

AL, AR, CA, CT, FL, GA, HI, IL, KS, KY, MA, MD, MI, MN, MS, ND, NH, NM, NY, OR, PA, RI, SC, TN, VA

WI, WV, NC

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

GOVERNING DOCUMENTS AVAILABLE TO PUBLIC

THE FOLLOWING DOCUMENTS ARE POSTED ON THE ORGANIZATION'S WEBSITE AND

AVAILABLE UPON REQUEST: AUDITED FINANCIAL STATEMENTS;

THE FOLLOWING DOCUMENTS ARE AVAILABLE UPON REQUEST: ARTICLES OF

INCORPORATION, BYLAWS, AND CONFLICT OF INTEREST POLICY.

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

INTERCOMPANY TRANSACTION ADJUSTMENT	580,525.
-------------------------------------	----------

ADJUSTMENT FOR KOREA NET ASSETS	-1,075,438.
---------------------------------	-------------

TOTAL TO FORM 990, PART XI, LINE 9	-494,913.
------------------------------------	-----------



**Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

**2023**

Open to Public  
Inspection

Name of the organization

INTERNATIONAL FELLOWSHIP OF  
CHRISTIANS & JEWS, INC.

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

Employer identification number  
36-3256096

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
IFCJ FOUNDATION - 20-2231168							
303 E. WACKER, SUITE 2300							
CHICAGO, IL 60601	SUPPORT ORGANIZATION	ILLINOIS	501(C)(3)	LINE 12A, I IFCJ	IFCJ	X	
HAKEREN I' YEDIDUT							
DAM HA-MACCABIM 28							
MODI' IN, ISRAEL	SEE PART VII	ISRAEL	501(C)(3)	IFCJ	IFCJ	X	
FOUNDATION KOREA IFCJ - 98-1204495							
NAMGANG BUSINESS CENTER							
MUGYO JUNG-GU SEOUL, SOUTH KOREA	FELLOWSHIP	SOUTH KOREA	501(C)(3)	IFCJ	IFCJ	X	

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

Schedule R (Form 990) 2023

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
<b>b</b> Gift, grant, or capital contribution to related organization(s)	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s)		X
<b>d</b> Loans or loan guarantees to or for related organization(s)		X
<b>e</b> Loans or loan guarantees by related organization(s)		X
<b>f</b> Dividends from related organization(s)		X
<b>g</b> Sale of assets to related organization(s)		X
<b>h</b> Purchase of assets from related organization(s)		X
<b>i</b> Exchange of assets with related organization(s)		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		X
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
<b>o</b> Sharing of paid employees with related organization(s)		X
<b>p</b> Reimbursement paid to related organization(s) for expenses		X
<b>q</b> Reimbursement paid by related organization(s) for expenses		X
<b>r</b> Other transfer of cash or property to related organization(s)		X
<b>s</b> Other transfer of cash or property from related organization(s)		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>	HAKEREN L' YEDIDUT	B	73,006,235. FMV	
<b>(2)</b>	FOUNDATION KOREA IF CJ	B	1,722,689. FMV	
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

**Part VI Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) <small>Are all partners sec. 501(c)(3) orgs.?</small>		(f) Share of total income	(g) Share of end-of-year assets	(h) <small>Dispropor- tionable allocations?</small>		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) <small>General or managing partner?</small>		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R, PART II, COLUMN B

PRIMARY ACTIVITY OF RELATED TAX-EXEMPT ORGANIZATION

LINE 2 - HAKEREN L'YEDIDUT: MAKES FUNDING RECOMMENDATIONS AND PROVIDES

PROJECT SUPERVISION

Multiple horizontal lines for supplemental information.