

Return of Organization Exempt from Income Tax

2002

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

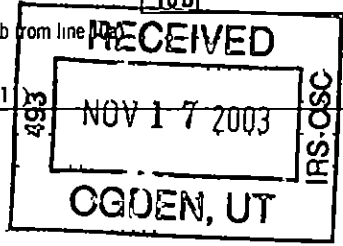
Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements

Form 990 header section including: A For the 2002 calendar year, or tax year beginning 2002, and ending; B Check if applicable (Address change, Name change, Initial return, Final return, Amended return, Application pending); C Please use IRS label or print or type See specific instructions (ISRAEL EMERGENCY ALLIANCE, P.O. BOX 341069, LOS ANGELES, CA 90034-1069); D Employer Identification Number (01-0566033); E Telephone number ((310) 836-6140); F Accounting method (X Cash); G Web site (www.StandWithUs.com); H (a) Is this a group return for affiliates? (X) No; H (b) If Yes, enter number of affiliates; H (c) Are all affiliates included?; H (d) Is this a separate return filed by an organization covered by a group ruling? (X) No; I Enter 4-digit GEN; J Organization type (X) 501(c) 3; K Check here if the organization's gross receipts are normally not more than \$25,000; L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 (347,221); M Check if the organization is not required to attach Schedule B.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

Table with 21 rows and 3 columns: Description, Amount, and Total. Rows include: 1 Contributions, gifts, grants, and similar amounts received (Total 347,221); 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses other than fundraising expenses; 9c Net income or (loss); 10a Gross sales of inventory, less returns and allowances; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue (347,221); 13 Program services (84,144); 14 Management and general (95,367); 15 Fundraising (94,277); 16 Payments to affiliates; 17 Total expenses (273,788); 18 Excess or (deficit) for the year (73,433); 19 Net assets or fund balances at beginning of year (0); 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year (73,433).



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**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22 Grants and allocations (att sch) (cash \$ _____ ) non cash \$ _____ )	22				
23 Specific assistance to individuals (att sch)	23				
24 Benefits paid to or for members (att sch)	24				
25 Compensation of officers, directors, etc	25	10,692	1,283	7,057.	2,352
26 Other salaries and wages	26	17,439	2,093.	11,510	3,836.
27 Pension plan contributions	27				
28 Other employee benefits	28				
29 Payroll taxes	29	3,166	380.	2,090	696.
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32	3,736		3,736.	
33 Supplies	33				
34 Telephone	34	5,439.	653	3,590	1,196
35 Postage and shipping	35	3,249	189	3,060	
36 Occupancy	36	13,193	1,583	8,707	2,903
37 Equipment rental and maintenance	37				
38 Printing and publications	38	45,840	3,537	2,202.	40,101.
39 Travel	39	5,784			5,784.
40 Conferences, conventions, and meetings	40				
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	106		106	
43 Other expenses not covered above (itemize)					
a See Statement 1	43a	165,144	74,426	53,309.	37,409
b	43b				
c	43c				
d	43d				
e	43e				
44 Total functional expenses (add lines 22 - 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	273,788.	84,144.	95,367.	94,277

**Joint Costs.** Check  if you are following SOP 98-2  
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to program services \$ \_\_\_\_\_, (iii) the amount allocated to management and general \$ \_\_\_\_\_, and (iv) the amount allocated to fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**

What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> See Statement 2 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a ----- ----- ----- (Grants and allocations \$ _____)	84,144
b ----- ----- ----- (Grants and allocations \$ _____)	
c ----- ----- ----- (Grants and allocations \$ _____)	
d ----- ----- ----- (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	84,144

**Part IV Balance Sheets** (See Instructions)

<b>Note</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>ASSETS</b>			
45	Cash – non-interest bearing	45	70,566.
46	Savings and temporary cash investments	46	
47a	Accounts receivable	47a	
	b Less allowance for doubtful accounts	47b	47c
48a	Pledges receivable	48a	
	b Less allowance for doubtful accounts	48b	48c
49	Grants receivable	49	
50	Receivables from officers, directors, trustees, and key employees (attach schedule)	50	
51a	Other notes & loans receivable (attach sch)	51a	
	b Less allowance for doubtful accounts	51b	51c
52	Inventories for sale or use	52	
53	Prepaid expenses and deferred charges	53	
54	Investments – securities (attach schedule)	54	
55a	Investments – land, buildings, & equipment basis	55a	
	b Less accumulated depreciation (attach schedule)	55b	55c
56	Investments – other (attach schedule)	56	
57a	Land, buildings, and equipment basis	57a	2,111
	b Less accumulated depreciation (attach schedule) <b>Statement 3</b>	57b	106
58	Other assets (describe ▶ <b>See Statement 4</b> )	58	4,000
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	0. 59	76,571
<b>LIABILITIES</b>			
60	Accounts payable and accrued expenses	60	
61	Grants payable	61	
62	Deferred revenue	62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)	63	200
64a	Tax exempt bond liabilities (attach schedule)	64a	
	b Mortgages and other notes payable (attach schedule)	64b	
65	Other liabilities (describe ▶ <b>See Statement 5</b> )	65	2,938
66	<b>Total liabilities</b> (add lines 60 through 65)	0. 66	3,138.
<b>NET ASSETS OR FUND BALANCES</b>			
Organizations that follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
67	Unrestricted	67	73,433
68	Temporarily restricted	68	
69	Permanently restricted	69	
Organizations that do not follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds	70	
71	Paid-in or capital surplus, or land, building, and equipment fund	71	
72	Retained earnings, endowment accumulated income, or other funds	72	
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	0 73	73,433
74	<b>Total liabilities and net assets/fund balances</b> (add lines 66 and 73)	0 74	76,571

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See instructions)

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	347,221
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	347,221
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> .		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	347,221

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	273,788
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	----- \$		
	Add amounts on lines (1) through (4)	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b>	<b>c</b>	273,788
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> .		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	----- \$		
	Add amounts on lines (1) and (2)	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> )	<b>e</b>	273,788

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
See Statement 6		10,692.	0.	0
-----				
-----				
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
 If 'Yes,' attach schedule -- see instructions

**Part VI Other Information** (See instructions)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
80b	If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures. See line 81 instructions	81a	0
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)	82b	N/A
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5), or (6) organizations. Were substantially all dues nondeductible by members?		N/A
85b	Did the organization make only in house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A
85c	Dues, assessments, and similar amounts from members	85c	N/A
85d	Section 162(e) lobbying and political expenditures	85d	N/A
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86a	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
86b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87a	501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
87b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under section 4911 <u>0</u> , section 4912 <u>0</u> , section 4955 <u>0</u>		
89b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed <u>None</u>		
90b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	0
91	The books are in care of <u>ISRAEL EMERGENCY ALLIANCE</u> Telephone number <u>(310) 836-6140</u> Located at <u>P O BOX 341069, LOS ANGELES, CA</u> ZIP + 4 <u>90034-1069</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		N/A

**Part VII Analysis of Income-Producing Activities** (See instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))					
105 Total (add line 104, columns (B), (D), and (E))					0

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
N/A	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End of year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  Yes  No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  Yes  No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here  
 Under penalties of perjury, I declare that I have examined this return, including attachments, if any, and I believe that the preparer's declaration is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which he or she has any knowledge.  
 Signature of officer: Rosalin Rothstein  
 Type or print name and title: Rosalin Rothstein, Executive Director

Paid Preparer's Use Only  
 Preparer's signature: Lawrence n. Wainher  
 Firm's name (or yours if self-employed) address and ZIP + 4: Ackerman, Matthew, Fiber & 1180 S. Beverly Drive, #50 Los Angeles, CA 90035-1179

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under  
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2002**

Name of the organization

ISRAEL EMERGENCY ALLIANCE

Employer identification number

01-0566033

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See instructions List each one If there are none, enter 'None')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See instructions List each one (whether individuals or firms) If there are none, enter 'None')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services	0	

**Part III** Statements About Activities (See instructions)

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>N/A</u></p> <p><b>(Must equal amounts on line 38, Part VI A, or line 1 of Part VI B)</b></p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes,' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions)</p>		
<p><b>a</b> Sale, exchange, or leasing of property?</p>		X
<p><b>b</b> Lending of money or other extension of credit?</p>		X
<p><b>c</b> Furnishing of goods, services, or facilities?</p>		X
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>		X
<p><b>e</b> Transfer of any part of its income or assets?</p>		X
<p><b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)</p>		X
<p><b>4</b> Do you have a section 403(b) annuity plan for your employees?</p>		X
<p><b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs 'qualify' to receive payments</p>		

**Part IV** Reason for Non-Private Foundation Status (See instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box)

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11 b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV A)
- 12  An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc, functions - subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See instructions)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
<b>16</b> Membership fees received					
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
<b>23</b> Total of lines 15 through 22					
<b>24</b> Line 23 minus line 17					
<b>25</b> Enter 1% of line 23					

**26 Organizations described on lines 10 or 11** a Enter 2% of amount in column (e), line 24 **N/A**

**b** Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts.

**c** Total support for section 509(a)(1) test. Enter line 24, column (e)

**d** Add: Amounts from column (e) for lines **18** \_\_\_\_\_ **19** \_\_\_\_\_  
**22** \_\_\_\_\_ **26b** \_\_\_\_\_

**e** Public support (line 26c minus line 26d total)

**f Public support percentage (line 26e (numerator) divided by line 26c (denominator))**

<b>26a</b>	
<b>26b</b>	
<b>26c</b>	
<b>26d</b>	
<b>26e</b>	
<b>26f</b>	%

**27 Organizations described on line 12**

**a** For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year.

(2001) \_\_\_\_\_ 0 (2000) \_\_\_\_\_ 0 (1999) \_\_\_\_\_ 0 (1998) \_\_\_\_\_ 0

**b** For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.

(2001) \_\_\_\_\_ 0 (2000) \_\_\_\_\_ 0 (1999) \_\_\_\_\_ 0 (1998) \_\_\_\_\_ 0

**c** Add: Amounts from column (e) for lines **15** \_\_\_\_\_ **16** \_\_\_\_\_  
**17** \_\_\_\_\_ **20** \_\_\_\_\_ **21** \_\_\_\_\_

**d** Add: Line 27a total \_\_\_\_\_ 0 and line 27b total \_\_\_\_\_ 0

**e** Public support (line 27c total minus line 27d total)

**f** Total support for section 509(a)(2) test. Enter amount from line 23, column (e)

**g Public support percentage (line 27e (numerator) divided by line 27f (denominator))**

**h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))**

<b>27c</b>	0
<b>27d</b>	0
<b>27e</b>	
<b>27f</b>	
<b>27g</b>	0 %
<b>27h</b>	0 %

**28 Unusual Grants** For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See instructions )  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain (If you need more space, attach a separate statement )		
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32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered 'No' to any of the above, please explain (If you need more space, attach a separate statement )			
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33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement )			
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-----			
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See instructions )  
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check  **a** if the organization belongs to an affiliated group Check  **b** if you checked 'a' and 'limited control' provisions apply

**Limits on Lobbying Expenditures**

(The term 'expenditures' means amounts paid or incurred )

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b>	
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>	
<b>41</b> Lobbying nontaxable amount Enter the amount from the following table –		
<b>If the amount on line 40 is –</b>	<b>The lobbying nontaxable amount is –</b>	
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>	
<b>43</b> Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>	
<b>44</b> Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>	
<b>Caution.</b> If there is an amount on either line 43 or line 44, you must file Form 4720		

**4 -Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 )

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4 -Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots non taxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI A) (See instructions )

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h )

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities



**Statement 1**  
**Form 990, Part II, Line 43**  
**Other Expenses**

	(A)	(B)	(C)	(D)
	<u>Total</u>	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Fundraising</u>
ADVERTISING	13,721.	2,320	11,401.	
AUTOMOBILE	95		95	
BASKETS FOR VICTIMS	5,909			5,909.
CLEANING	150.		150	
CREDIT CARD	1,867.		1,867	
DEVELOPMENT	4,824	4,824		
EDUCATIONAL EVENTS EXP	58,435	51,829		6,606.
FOOD	4,727	748	3,973.	6
GIFTS	682	206.		476
INSURANCE	3,448		3,448.	
OFFICE SUPPLIES & EXP	3,425	198	3,166	61
PARKING	68	10	58	
PUBLICITY/MARKETING/DESIGN	46,485.	13,563	15,706	17,216.
REPAIRS & MAINTENANCE	314.		314	
SECURITY	728.	728		
SHIPPING	6,874		39	6,835
SPEAKERS COST	300			300.
TAX & PERMIT	70		70.	
UTILITIES	2,487.		2,487	
WEBSITE/WEBMASTER	10,535		10,535	
<b>Total</b>	<b>\$ 165,144.</b>	<b>\$ 74,426</b>	<b>\$ 53,309</b>	<b>\$ 37,409</b>

**Statement 2**  
**Form 990, Part III**  
**Organization's Primary Exempt Purpose**

THE GOAL OF THE ORGANIZATION IS TO PROVIDE ACCURATE INFORMATION REGARDING ISRAEL THROUGH THE MEDIA TO EDUCATE AMERICANS AND OTHERS IN ORDER TO PROMOTE A BETTER RELATIONSHIP BETWEEN ISRAELIS AND AMERICANS. THE GRASS ROOTS EFFORTS OF THE ORGANIZATION WILL CONCENTRATE IN THREE AREAS.

1 CREATION OF EDUCATIONAL PROJECTS FOR LOCAL, NATIONAL AND INTERNATIONAL DISTRIBUTION WHICH WILL PORTRAY ISRAEL IN A HISTORICALLY ACCURATE LIGHT. THIS ASPECT OF THE PROGRAM WILL ALSO PROVIDE JOURNALISTS, FILMMAKERS, TV PRODUCERS, ETC WITH ACCESS TO SOURCES OF ACCURATE INFORMATION REGARDING ISRAEL, ITS HISTORY, ECONOMY, AND CULTURE

2 SERVE AS AN UMBRELLA GROUP TO SHARE AND DISSEMINATE INFORMATION ABOUT ACTIVITIES, PROJECTS, CULTURAL EVENTS, ETC REGARDING ISRAEL IN ORDER TO ENCOURAGE EDUCATION ABOUT ISRAEL

3 ESTABLISH CHANNELS OF COMMUNICATION BETWEEN ISRAELI SCHOOLS AND OTHER INSTITUTIONS AND THOSE IN THE UNITED STATES IN ORDER TO INCREASE UNDERSTANDING OF EACH OTHER'S CULTURE, POLITICS, HISTORY, ETC.

**Statement 3**  
**Form 990, Part IV, Line 57**  
**Land, Buildings, and Equipment**

<u>Category</u>	<u>Basis</u>	<u>Accum Deprec</u>	<u>Book Value</u>
Machinery and Equipment	\$ 2,111	\$ 106.	\$ 2,005.
Total	<u>\$ 2,111</u>	<u>\$ 106</u>	<u>\$ 2,005.</u>

**Statement 4**  
**Form 990, Part IV, Line 58**  
**Other Assets**

DEPOSITS - RENT	Total	\$ 4,000
		<u>\$ 4,000</u>

**Statement 5**  
**Form 990, Part IV, Line 65**  
**Other Liabilities**

PAYROLL TAXES PAYABLE	Total	\$ 2,938.
		<u>\$ 2,938.</u>

**Statement 6**  
**Form 990, Part V**  
**List of Officers, Directors, Trustees, and Key Employees**

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compensation</u>	<u>Contribution to EBP &amp; DC</u>	<u>Expense Account/Other</u>
ROSALIN ROTHSTEIN 10340 ROSSBURY PLACE LOS ANGELES, CA	Executive Direc 40	\$ 10,692.	\$ 0	\$ 0.
ESTHER RENZER 9431 BOLTON ROAD LOS ANGELES, CA	President None	0	0	0
KAMRAN BENJI 506 GRETNA GREEN WAY LOS ANGELES, CA	Vice President None	0	0.	0
CHANA GIVON 106 N POINSETTIA PLACE LOS ANGELES, CA	Vice President None	0.	0	0.
MORDECHAI GUR 933 11TH STREET #15 SANTA MONICA, CA	Vice President None	0.	0	0

Statement 6 (continued)

Form 990, Part V

List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
MARTY JANNOL, ESQ 1875 CENTURY PARK EAST #1400 LOS ANGELES, CA	Vice President None	\$ 0	\$ 0	\$ 0
DONALD SALEM, DDS 11980 SAN VICENTE BLVD #814 LOS ANGELES, CA	Vice President None	0	0	0.
ROSLYN SOUDRY, ESQ 10100 SANTA MONICA BLVD #800 LOS ANGELES, CA	Vice President None	0.	0.	0
FAITH SCHAMES 1160 BEVERWIL DRIVE LOS ANGELES, CA	Secretary None	0.	0.	0
CORI DRASIN 156 S ALMONT DRIVE BEVERLY HILLS, CA	Treasurer None	0.	0	0.
Total \$ <u>10,692.</u> \$ <u>0</u> \$ <u>0</u>				

# Application for Extension of Time to File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box.
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

**Note** Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)  
**Note.** Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066 or 1041.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>ISRAEL EMERGENCY ALLIANCE</b>	Employer identification number <b>01-0566033</b>
	Number, street, and room or suite number. If a P.O. box, see instructions. <b>P O. BOX 341069</b>	
	City, town or post office. For a foreign address, see instructions. <span style="float: right;">state ZIP code</span> <b>LOS ANGELES, CA 90034-1069</b>	

**Check type of return to be filed** (file a separate application for each return)

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990 T (Section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990 EZ	<input type="checkbox"/> Form 990 T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990 PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- 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 EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until 8/15, 20 03, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶  calendar year 20 02 or
- ▶  tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ \_\_\_\_\_ 0

b If this application is for Form 990-PF or 990 T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ \_\_\_\_\_ 0

c **Balance Due** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ \_\_\_\_\_ 0

**Signature and Verification**

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, and that I am authorized to prepare this form.

Signature: Lawrence N. Waxberg Title: C.P.A. Date: 5/9/03

BAA For Paperwork Reduction Act Notice, see instructions.



If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II and check this box

Note Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time - Must File Original and One Copy.

Name of Exempt Organization: ISRAEL EMERGENCY ALLIANCE
Employer Identification number: 01-0566033
P.O. BOX 341069
LOS ANGELES, CA 90034-1069

Check type of return to be filed (file a separate application for each return)

Form 990 [X] Form 990 EZ Form 990 T Form 1041 A Form 5227 Form 8870
Form 990 BL Form 990 PF Form 990-T Form 4720 Form 6069

Stop Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868

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 it is part of the group, check this box and attach a list with the names and EINs of all members the extension is for

4 I request an additional 3 month extension of time until 11/15, 2003
5 For calendar year 2002, or other tax year beginning 2002 and ending 2002
6 If this tax year is for less than 12 months, check reason Initial return Final return Change in accounting period
7 State in detail why you need the extension TAXPAYER NEEDS ADDITIONAL TIME TO GATHER THE INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE TAX RETURN

8a If this application is for Form 990 BL, 990 PF, 990 T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions
8b If this application is for Form 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 and any amount paid previously with Form 8868
8c Balance due Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions

Signature and Verification

Under penalties of perjury I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct, and complete, and that I am authorized to prepare this form

Signature: [Signature] Title: CPA Date: AUG 15 2003

Notice to Applicant - To be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return Please attach this form to the organization's return
We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10 day grace period
We cannot consider this application because it was filed after the due date of the return for which an extension was requested
Other

EXTENSION APPROVAL
8-13-03 2003
LINDA WEISBERG FIELD DIRECTOR
RECEIVED PROCESSING, OGL

Director By Date

Alternate Mailing Address - Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Name: ACKERMAN, MATTHEW, FIBER & WAINBERG
Number and street (include suite, room or apartment number) or a P.O. box number: 1180 S. BEVERLY DRIVE, #500
City or town, province or state and country (including postal or ZIP code): LOS ANGELES, CA 90035-1179