

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

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE BIRTHRIGHT ISRAEL FOUNDATION			D Employer identification number 13-4092050	
	Doing Business As			E Telephone number (212) 457-0046	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 33 EAST 33RD STREET, 7TH FLOOR		G Gross receipts \$ 52,958,891.		
	City or town, state or country, and ZIP + 4 NEW YORK, NY 10016			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
F Name and address of principal officer: DAVID SHAPIRO 33 EAST 33RD STREET, 7TH FL NEW YORK, NY 10016			H(c) Group exemption number ▶		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶ WWW.BIRTHRIGHTISRAEL.ORG					
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶				L Year of formation: 1999 M State of legal domicile: NY	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO SUPPORT THE EDUCATION OF MEMBERS OF THE JEWISH COMMUNITY OUTSIDE OF ISRAEL ABOUT JUDAISM AND ITS HERITAGE, AND TO FOSTER STRONGER BONDS BETWEEN THE JEWS OF THE DIASPORA AND THE STATE OF ISRAEL.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	28.
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28.
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	36.
	6 Total number of volunteers (estimate if necessary)	6	0.
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	71,369,840.	51,823,363.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	100,202.	22,467.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	71,470,042.	51,845,830.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	67,030,056.
14 Benefits paid to or for members (Part IX, column (A), line 4)			0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		2,904,157.	3,529,723.
16a Professional fundraising fees (Part IX, column (A), line 11e)			0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 2,543,850.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)		1,672,445.	2,233,399.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	71,606,658.	55,033,808.	
19 Revenue less expenses. Subtract line 18 from line 12	-136,616.	-3,187,978.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	41,774,542.	23,347,722.
	22 Net assets or fund balances. Subtract line 21 from line 20	629,887.	504,817.
		41,144,655.	22,842,905.

Part II Signature Block

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

Sign Here	▶ Signature of officer	Date			
	▶ Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ GRANT THORNTON LLP			P00741490	
	Firm's address ▶ 666 THIRD AVENUE NEW YORK, NY 10017-4011			EIN ▶ 36-6055558	Phone no. ▶ 212-542-9609

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III X

1 Briefly describe the organization's mission:

ATTACHMENT 1

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 exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 48,606,219. including grants of \$ 48,606,219.) (Revenue \$ 0.)

ATTACHMENT 2

4b (Code:) (Expenses \$ 967,908. including grants of \$ 664,467.) (Revenue \$ 0.)

NEXT POST PROGRAMMING - RAN FOLLOW UP EDUCATIONAL PROGRAMS FOR YOUNG JEWISH ADULTS IN PEER-LED LOCAL CULTURAL, RELIGIOUS, AND VOLUNTEER ACTIVITIES. IN 2010 THE PROGRAM HAD OVER 50,000 PARTICIPANTS.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 49,574,127.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows include questions 1 through 20b regarding organizational requirements for various schedules (A through H).

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, and Yes/No checkboxes. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (28), 1b (28), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 11b, 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed ATTACHMENT 3
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: DAVID SHAPIRO 33 EAST 33RD STREET NEW YORK, NY 10016 212-457-0046

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1)MADLYN ABRAMSON DIRECTOR	2.00	X					0.	0.	0.	
(2)LAURIE BLITZER DIRECTOR	2.00	X					0.	0.	0.	
(3)CHARLES R. BRONFMAN VICE CHAIR	5.00	X		X			0.	0.	0.	
(4)MARK CHARENDOFF DIRECTOR	2.00	X					0.	0.	0.	
(5)SENDER COHEN DIRECTOR	2.00	X					0.	0.	0.	
(6)CHERYL EINHORN DIRECTOR	2.00	X					0.	0.	0.	
(7)SUSIE GELMAN CHAIR EMERITUS	2.00	X					0.	0.	0.	
(8)HAROLD GRINSPOON DIRECTOR	2.00	X					0.	0.	0.	
(9)JOE GUTMAN VICE CHAIR	5.00	X		X			0.	0.	0.	
(10)JON JACOBSON DIRECTOR	2.00	X					0.	0.	0.	
(11)MICHAEL JESSELSON DIRECTOR	2.00	X					0.	0.	0.	
(12)ARLENE KAUFMAN DIRECTOR	2.00	X					0.	0.	0.	
(13)IVAN KAUFMAN DIRECTOR	2.00	X					0.	0.	0.	
(14)DEBBIE KIMEL EX-OFFICIO	2.00	X					0.	0.	0.	
(15)TRACI LERNER DIRECTOR	2.00	X					0.	0.	0.	
(16)AL LEVITT DIRECTOR	2.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) SANDER LEVY TREASURER/VICE CHAIR	5.00	X		X				0.	0.	0.
(18) DAVID MAMET DIRECTOR	2.00	X						0.	0.	0.
(19) JOSHUA NASH DIRECTOR	2.00	X						0.	0.	0.
(20) DAN OCH CHAIR	5.00	X						0.	0.	0.
(21) MARLENE POST SECRETARY	5.00	X		X				0.	0.	0.
(22) REMY ROIZEN EX-OFFICIO	2.00	X						0.	0.	0.
(23) MICHAEL SACKS DIRECTOR	2.00	X						0.	0.	0.
(24) JENNA SEGAL DIRECTOR	2.00	X						0.	0.	0.
(25) JANE SHERMAN DIRECTOR	2.00	X						0.	0.	0.
(26) MICHAEL H. STAENBERG DIRECTOR	2.00	X						0.	0.	0.
(27) MICHAEL H. STEINHARDT DIRECTOR	2.00	X						0.	0.	0.
(28) BONNIE TISCH DIRECTOR	2.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ATTACHMENT 4								1,585,334.	0.	211,797.
d Total (add lines 1b and 1c)								1,585,334.	0.	211,797.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **7**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 5		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	6,468,655.				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above .	1f	45,354,708.				
	g Noncash contributions included in lines 1a-1f: \$		1,091,690.				
	h Total. Add lines 1a-1f ▶			51,823,363.			
Program Service Revenue	Business Code						
	2a _____						
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f ▶			0.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			26,350.			26,350.
	4 Income from investment of tax-exempt bond proceeds . . . ▶			0.			
	5 Royalties ▶			0.			
		(i) Real	(ii) Personal				
	6a Gross Rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶			0.			
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory			1,109,178.			
	b Less: cost or other basis and sales expenses			1,113,061.			
	c Gain or (loss)			-3,883.			
	d Net gain or (loss) ▶			-3,883.			-3,883.
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a						
	b Less: direct expenses b						
c Net income or (loss) from fundraising events ▶			0.				
9a Gross income from gaming activities. See Part IV, line 19 a							
b Less: direct expenses b							
c Net income or (loss) from gaming activities ▶			0.				
10a Gross sales of inventory, less returns and allowances a							
b Less: cost of goods sold b							
c Net income or (loss) from sales of inventory ▶			0.				
Miscellaneous Revenue			Business Code				
11a _____							
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶			0.				
12 Total revenue. See instructions ▶			51,845,830.			22,467.	

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U.S. See Part IV, line 21	664,467.	664,467.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	48,606,219.	48,606,219.		
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	1,152,030.	42,599.	536,770.	572,661.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	1,664,840.	31,631.	790,188.	843,021.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	116,687.	3,074.	54,969.	58,644.
9 Other employee benefits	424,665.	11,191.	200,049.	213,425.
10 Payroll taxes	171,501.	4,519.	80,790.	86,192.
11 Fees for services (non-employees):				
a Management	0.			
b Legal	52,164.		52,164.	
c Accounting	35,660.		35,660.	
d Lobbying	0.			
e Professional fundraising services. See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	616,839.		476,498.	140,341.
12 Advertising and promotion	10,763.		10,763.	
13 Office expenses	21,263.		19,857.	1,406.
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	602,377.	210,427.	192,052.	199,898.
17 Travel	224,689.		87,425.	137,264.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	26,244.		8,337.	17,907.
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	136,767.		67,350.	69,417.
23 Insurance	35,960.		17,708.	18,252.
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a COMMUNICATIONS -----	144,539.		126,199.	18,340.
b PRINTING AND PRODUCTION -----	143,919.		90,685.	53,234.
c BANK CHARGES -----	58,498.		13,312.	45,186.
d COMPUTER MAINTENANCE -----	49,567.		21,560.	28,007.
e HOSPITALITY -----	41,101.		16,033.	25,068.
f All other expenses -----	33,049.		17,462.	15,587.
25 Total functional expenses. Add lines 1 through 24f	55,033,808.	49,574,127.	2,915,831.	2,543,850.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	137,646.	1	301,735.
	2 Savings and temporary cash investments	9,743,856.	2	7,722,224.
	3 Pledges and grants receivable, net	31,235,450.	3	14,537,915.
	4 Accounts receivable, net	18,687.	4	165,742.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	108,666.	9	105,715.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 830,585.		
	b Less: accumulated depreciation	10b 343,730.	530,237.	10c 486,855.
	11 Investments - publicly traded securities	0.	11	27,536.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	41,774,542.	16	23,347,722.	
Liabilities	17 Accounts payable and accrued expenses	197,167.	17	314,811.
	18 Grants payable	304,633.	18	9,300.
	19 Deferred revenue	128,087.	19	180,706.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	629,887.	26	504,817.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	7,746,317.	27	14,743,805.
	28 Temporarily restricted net assets	33,398,338.	28	8,099,100.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	41,144,655.	33	22,842,905.	
34 Total liabilities and net assets/fund balances	41,774,542.	34	23,347,722.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	51,845,830.
2	Total expenses (must equal Part IX, column (A), line 25)	2	55,033,808.
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,187,978.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	41,144,655.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-15,113,772.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	22,842,905.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization THE BIRTHRIGHT ISRAEL FOUNDATION	Employer identification number 13-4092050
---	---

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.

- a Type I b Type II c Type III - Functionally integrated d Type III - Other

e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2010 (65.64%); 15 Public support percentage from 2009 Schedule A, Part II, line 14 (68.98%); 16a 33 1/3% support test - 2010 (checked); 16b 33 1/3% support test - 2009; 17a 10%-facts-and-circumstances test - 2010; 17b 10%-facts-and-circumstances test - 2009; 18 Private foundation.

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

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.)

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

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, 2010, 2009. Row 15: Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2009 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, 2010, 2009. Row 17: Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2009 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2010. 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.

19b 33 1/3% support tests - 2009. 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 Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

ATTACHMENT 1

SCHEDULE A, PART II - OTHER INCOME

DESCRIPTION	2006	2007	2008	2009	2010	TOTAL
MISCELLANEOUS INCOME	0.	26,746.	0.	0.	0.	26,746.
TOTALS	<u>0.</u>	<u>26,746.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>26,746.</u>

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

2010

Name of the organization THE BIRTHRIGHT ISRAEL FOUNDATION	Employer identification number 13-4092050
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ _____

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

Name of organization **THE BIRTHRIGHT ISRAEL FOUNDATION**

Employer identification number
13-4092050

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	----- ----- -----	\$ 1,433,638.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 2,000,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 1,250,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	----- ----- -----	\$ 2,422,584.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	----- ----- -----	\$ 2,500,900.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	----- ----- -----	\$ 10,005,962.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization **THE BIRTHRIGHT ISRAEL FOUNDATION**

Employer identification number
13-4092050

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
7	----- ----- -----	\$ 1,060,355.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II if there is a noncash contribution.)
8	----- ----- -----	\$ 2,510,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
9	----- ----- -----	\$ 1,040,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
10	----- ----- -----	\$ 1,009,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization **THE BIRTHRIGHT ISRAEL FOUNDATION**

Employer identification number
13-4092050

Part II Noncash Property (see instructions)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
7	STOCK _____ _____ _____	\$ 1,060,355.	05/12/2010
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Attach to Form 990. See separate instructions.

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

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

Table with 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for totals, 5-6 for yes/no questions.

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

Table with 3 columns: Line number, Description, Held at the End of the Tax Year. Rows 1-9 for various conservation easement details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 3 columns: Line number, Description, Amount. Rows 1a-1b for collections, 2 for financial gain assets.

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

Schedule D (Form 990) 2010

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

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

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

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

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?

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

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

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21?

b If "Yes," explain the arrangement in Part XIV.

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance).

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %

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

- (i) unrelated organizations
(ii) related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total.

Part VII Investments - Other Securities. 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) _____		
(I) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

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

Part IX Other Assets. See Form 990, Part X, line 15.

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

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
(10) _____	
(11) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

Table with 10 rows and 3 columns: Line number, Description, and Amount. Total revenue is 51,845,830. Total expenses are 55,033,808. Excess or deficit is -3,187,978.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Table with 5 main rows and sub-rows (a-e) and 3 columns: Line number, Description, and Amount. Total revenue is 51,842,498. Adjustments result in a total revenue of 51,845,830.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Table with 5 main rows and sub-rows (a-e) and 3 columns: Line number, Description, and Amount. Total expenses are 60,033,808. Adjustments result in a total expense of 55,033,808.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE PAGE 5

Part XIV Supplemental Information (continued)

FIN 48

PART X

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

THE FOUNDATION IS EXEMPT FROM INCOME TAX UNDER IRC SECTION 501(C)(3), THOUGH IT IS SUBJECT TO TAX ON INCOME UNRELATED TO ITS EXEMPT PURPOSE, UNLESS THAT INCOME IS OTHERWISE EXCLUDED BY THE CODE. THE FOUNDATION HAS PROCESSES PRESENTLY IN PLACE TO ENSURE THE MAINTENANCE OF ITS TAX-EXEMPT STATUS; TO IDENTIFY AND REPORT UNRELATED INCOME; TO DETERMINE ITS FILING AND TAX OBLIGATIONS IN JURISDICTIONS FOR WHICH IT WAS NEXUS; AND TO IDENTIFY AND EVALUATE OTHER MATTERS THAT MAY BE CONSIDERED FOR TAX POSITIONS. THE TAX YEARS ENDING 2007, 2008, 2009, AND 2010 ARE STILL OPEN TO AUDIT FOR BOTH FEDERAL AND STATE PURPOSES. THE FOUNDATION HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

Part XIV Supplemental Information (continued)

SCHEDULE D, PART XI, LINE 7

DURING 2010, THE FOUNDATION DETERMINED THAT CERTAIN PRIOR YEAR BALANCES AND TRANSACTIONS HAD NOT BEEN PROPERLY RECORDED. CONSEQUENTLY, THE FOUNDATION HAS RESTATED ITS OPENING NET ASSETS AT JANUARY 1, 2010 TO CORRECT THESE ERRORS AND THIS RESTATEMENT HAD NO IMPACT ON THE FOUNDATION'S CURRENT YEAR NET INCOME.

SCHEDULE D, PART XI, LINE 8

BAD DEBT EXPENSE.....\$5,000,000

SCHEDULE D, PART XIII, LINE 2D

BAD DEBT EXPENSE.....\$5,000,000

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. 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 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1) MIDDLE EAST AND NORTH AFRICA			GRANTMAKING		48,606,219.
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					48,606,219.
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					48,606,219.

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

Schedule F (Form 990) 2010

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			MIDDLE EAST/NORTH AFRICA	GENERAL SUPP	48,606,219.	WIRE TRNSFR			
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 1.

3 Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

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

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No

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

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

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

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713)* Yes No

Part V Supplemental Information

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); 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).

SCHEDULE F, PART I, LINE 2

THE BIRTHRIGHT ISRAEL FOUNDATION IS THE FUNDRAISING ARM OF TAGLIT-BIRTHRIGHT ISRAEL. ITS PRIMARY EXEMPT MISSION IS TO PROVIDE SUPPORT TO THIS NON-U.S. ORGANIZATION; ACCORDINGLY, THE MAJORITY OF ITS GRANTMAKING ACTIVITIES ARE CONDUCTED OVERSEAS. THE FOUNDATION RECEIVES PERIODIC REPORTS ON THE USE OF FUNDS FROM TAGLIT-BIRTHRIGHT ISRAEL.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

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 Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	BIRTHRIGHT ISRAEL NEXT 33 EAST 33RD STREET, 7TH FLOOR	26-3733917	501 (C) (3)	314,000.				GENERAL SUPPORT
(2)	JEWISH ENRICHMENT CENTER 38 WEST 13TH STREET NEW YORK, NY 10011	13-3959885	501 (C) (3)	294,467.				GENERAL SUPPORT
(3)	JEWISH FEDERATION OF METROPOLITAN DETROIT 6735 TELEGRAPH ROAD	38-1359214	501 (C) (3)	50,000.				GENERAL SUPPORT
(4)	UNITED JEWISH COMMUNITIES OF METROWEST NJ 901 ROUTE 10 WHIPPANY, NJ 07981	22-1487222	501 (C) (3)	6,000.				GENERAL SUPPORT
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								

- 2 Enter total number of section 501(c)(3) and government organizations 4
- 3 Enter total number of other organizations

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

Schedule I (Form 990) (2010)

Part III Grants and Other Assistance to Individuals in the United States. 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 non-cash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, LINE 1

THE FOUNDATION OCCASIONALLY MAKES GRANTS TO JEWISH 501(C)(3) CHARITIES IN THE UNITED STATES THAT SUPPORT ITS MISSION AND ULTIMATE GOAL OF PROMOTING JEWISH LIFE OUTSIDE OF ISRAEL. THE LARGEST GRANT IS MADE TO A RELATED PARTY, BIRTHRIGHT ISRAEL NEXT, TO PROMOTE ITS CHARITABLE MISSION. THE FOUNDATION AND NEXT SHARE A COMMON BOARD SO ALL FUNDS GRANTED TO NEXT ARE CERTAIN TO BE USED IN A MANNER THAT IS CONSISTENT WITH THE FOUNDATION'S CHARITABLE MISSION. FOR GRANTS MADE TO OTHER ORGANIZATIONS, THE FOUNDATION REQUIRES PERIODIC UPDATES ON THE USE OF THE FUNDS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2010

Open to Public Inspection

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1a		
1b		
2		
3		
4a	X	
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2010

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

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 ROBERT P ARONSON	(i)	353,173.	25,000.	0.	12,250.	6,553.	396,976.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 BARBARA ARONSON	(i)	198,683.	0.	0.	32,368.	9,945.	240,996.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 S. DAVID SHAPIRO	(i)	178,382.	100.	0.	3,005.	25,065.	206,552.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 ARTHUR PIAKOWSKY	(i)	249,026.	0.	0.	12,250.	33,658.	294,934.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5 DEBORAH FULD	(i)	133,983.	100.	0.	13,410.	11,220.	158,713.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
6 DEBORAH CAMIEL	(i)	105,957.	72,916.	72,916.	0.	23,163.	274,952.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

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

SCHEDULE J, PART I, LINE 4A

FOR THE YEAR ENDING DECEMBER 31, 2010, ONLY ONE INDIVIDUAL REPORTED ON PART VII OF THE FORM 990 RECEIVED A SEVERANCE PAYMENT. DEBORAH CAMIEL, DIRECTOR OF COMMUNICATIONS, SEPARATED FROM SERVICE ON JUNE 1, 2010 AND RECEIVED A SEVERANCE PAYMENT OF \$72,916. MS. CAMIEL'S SEVERANCE PAYMENT IS REPORTED ON SCHEDULE J, COLUMN (B) (III).

SCHEDULE J, PART I, LINE 7

THE FOUNDATION PROVIDED A BONUS OF \$25,000 TO THE PRESIDENT, ROBERT ARONSON, IN THE YEAR ENDING DECEMBER 31, 2010. ALL BONUSES ARE BASED ON MEETING CERTAIN PERFORMANCE METRICS AND ARE REQUIRED TO BE APPROVED BY BOTH THE CHAIRMAN OF THE BOARD OF DIRECTORS AND THE TREASURER. PRESIDENT ARONSON HAD NO INPUT INTO THE BONUS HE RECEIVED.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No. 1545-0047

2010

Open To Public Inspection

Name of the organization
THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number
13-4092050

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	19.	1,091,690.	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 ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) (2010)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

FORM 990, PART VI, LINE 11

THE FORM 990 WAS PREPARED BY A NATIONALLY RENOWNED ACCOUNTING FIRM IN CONJUNCTION WITH THE ORGANIZATION'S FINANCIAL DEPARTMENT. A COPY OF THE DRAFT FORM 990 WAS CIRCULATED TO THE FULL BOARD OF TRUSTEES FOR DISCUSSION AND COMMENT. EACH BOARD MEMBER WAS PROVIDED AMPLE OPPORTUNITY TO COMMENT ON THE INFORMATION CONTAINED IN THE 990 PRIOR TO ITS FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, LINE 12

EACH OFFICER, DIRECTOR, TRUSTEE AND KEY EMPLOYEE OF THE ORGANIZATION IS REQUIRED TO ANNUALLY DISCLOSE ANY CONFLICTS OF INTEREST THAT ARISE BY VIRTUE OF THEIR EMPLOYMENT, BOARD SERVICE, OR POSITION WITH THE ORGANIZATION. THE ORGANIZATION MONITORS COMPLIANCE WITH ITS CONFLICT OF INTEREST POLICY THROUGH AN ANNUAL QUESTIONNAIRE/DISCLOSURE STATEMENT THAT IS DISTRIBUTED TO THESE INDIVIDUALS. POTENTIAL CONFLICTS ARE INVESTIGATED IMMEDIATELY.

FORM 990, PART VI, LINE 15

COMPENSATION FOR EXECUTIVES IS DETERMINED BY A BOARD AD HOC COMMITTEE. THIS PROCESS IS DONE ON AN "AS-NEEDED" BASIS BY REVIEWING COMPARIBILITY DATA INCLUDING SOURCES SUCH AS OTHER ORGANIZATIONS 990 INFORMATION, AS WELL AS COMPENSATION SURVEYS. THIS PROCESS WAS LAST PERFORMED IN 2010.

FORM 990, PART VI, LINE 19

THE TAXPAYER MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC BY RETAINING A

Name of the organization THE BIRTHRIGHT ISRAEL FOUNDATION	Employer identification number 13-4092050
--	--

COPY AT ITS PLACE OF BUSINESS. THE FORM 990 IS LIKEWISE PUBLISHED ON THE INTERNET AT WWW.GUIDESTAR.ORG. THE ORGANIZATION'S FINANCIAL STATEMENTS, GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE NOT ORDINARILY MADE AVAILABLE TO THE PUBLIC, BUT, IF REQUESTED, WILL BE PROVIDED AT MANAGEMENT'S DISCRETION.

FORM 990, PART XI, LINE 5

RESTATEMENT OF OPENING NET ASSETS.....\$ (10,110,440)

BAD DEBT EXPENSE.....\$ (5,000,000)

UNREALIZED LOSS ON INVESTMENTS.....\$ (3,332)

TOTAL: (15,113,772)

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE BIRTHRIGHT ISRAEL FOUNDATION ("THE FOUNDATION") WAS INCORPORATED ON DECEMBER 10, 1999. IT WAS FORMED TO SUPPORT THE EDUCATION OF MEMBERS OF THE JEWISH COMMUNITY OUTSIDE OF ISRAEL ABOUT JUDAISM, TO STRENGTHEN THE UNDERSTANDING OF THEIR HERITAGE, AND TO FOSTER STRONGER BONDS BETWEEN THE JEWS OF THE DIASPORA AND THE STATE OF ISRAEL. IN FURTHERANCE OF THESE PURPOSES, THE FOUNDATION PROVIDES FUNDING TO ENABLE INDIVIDUALS AGED 18-26 TO PARTICIPATE IN AN EDUCATIONAL PEER-GROUP TRIP TO ISRAEL. ADDITIONALLY, EDUCATIONAL PROGRAMS HAVE BEEN DEVELOPED TO TARGET PARTICIPANTS WHO HAVE RETURNED FROM ISRAEL TO ENHANCE THEIR ISRAEL EXPERIENCE AND STRENGTHEN THEIR BOND WITH THE JEWISH COMMUNITY BOTH IN NORTH AMERICAN AND ISRAEL.

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

ATTACHMENT 2FORM 990, PART III - PROGRAM SERVICE, LINE 4A

TAGLIT-BIRTHRIGHT ISRAEL - THE FOUNDATION PROVIDES A GIFT OF FIRST TIME, PEER GROUP, EDUCATIONAL TRIPS TO ISRAEL FOR JEWISH YOUNG ADULTS AGES 18 TO 26 FROM AROUND THE WORLD. TAGLIT BIRTHRIGHT ISRAEL IS A UNIQUE PARTNERSHIP BETWEEN PRIVATE PHILANTHROPISTS THROUGH THE BIRTHRIGHT ISRAEL FOUNDATION; THE PEOPLE OF ISRAEL THROUGH THE GOVERNMENT OF ISRAEL; AND JEWISH COMMUNITIES AROUND THE WORLD (NORTH AMERICAN JEWISH FEDERATIONS, KEREN HAYESOD AND THE JEWISH AGENCY FOR ISRAEL).

THE MISSION IS TO SEND TENS OF THOUSANDS OF YOUNG JEWISH ADULTS FROM ALL OVER THE WORLD TO ISRAEL AS A GIFT TO DIMINISH THE GROWING DIVISION BETWEEN ISRAEL AND JEWISH COMMUNITIES AROUND THE WORLD; TO STRENGTHEN THE SENSE OF SOLIDARITY BETWEEN ISRAELI YOUTH AND JEWISH COMMUNITIES THROUGHOUT THE WORLD; AND TO PROMOTE THE IDEA OF A TRIP TO ISRAEL FOR ALL DIASPORA JEWS AS A CRITICAL PART OF JEWISH LIFE OUTSIDE OF ISRAEL.

ATTACHMENT 3FORM 990, PART VI, LINE 17 - STATES

AL, AK, AZ, AR, CA, CO, CT,
 FL, GA, IL, KS, KY, LA, ME, MD, MI,
 MN, MO, NH, NJ, NM, NC, ND, OH, OR, PA,
 RI, SC, TN, VA, WA, WV, WI,

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

ATTACHMENT 4PART VII - CONTINUATION OF OFFICERS, DIRECTORS, TRUSTEES,
KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES

(1)=IND.TRUSTEE/DIR. (2)=INS.TRUSTEE (3)=OFFICER (4)=KEY EMP. (5)=HIGHEST COMP. (6)=FORMER

(A) NAME AND TITLE	(B) HOURS	(C) POSITION						COMPENSATION FROM		
		(1)	(2)	(3)	(4)	(5)	(6)	(D) ORG.	(E) REL. ORG.	(F) OTHER
29 ROBERT P ARONSON PRESIDENT	40.00			X				378,173.	0.	18,803.
30 BARBARA ARONSON CAO	40.00			X				198,683.	0.	42,313.
31 S. DAVID SHAPIRO CFO	40.00			X				178,482.	0.	28,070.
32 MAXYNE FINKELSTEIN COO	40.00			X				93,220.	0.	8,923.
33 ARTHUR PIAKOWSKY VP DEVELOPMENT	40.00				X			249,026.	0.	45,908.
34 DEBORAH FULD CONTROLLER	40.00					X		134,083.	0.	24,630.
35 DOROTHY KAUFMAN DIRECTOR OF COMMUNICATIONS	40.00					X		101,878.	0.	19,987.
36 DEBORAH CAMIEL DIRECTOR OF COMMUNICATIONS	40.00					X		251,789.	0.	23,163.

ATTACHMENT 5990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
BLUE STATE DIGITAL 306 7TH STREET, NW WASHINGTON, DC 20004	MARKETING	199,468.
TOTAL COMPENSATION		<u>199,468.</u>

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ **Attach to Form 990.**

▶ **See separate instructions.**

Name of the organization

THE BIRTHRIGHT ISRAEL FOUNDATION

Employer identification number

13-4092050

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

(a) Name, address, and EIN 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
(1) -----					
(2) -----					
(3) -----					
(4) -----					
(5) -----					
(6) -----					

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
(1) BIRTHRIGHT ISRAEL NEXT 26-3733917 33 EAST 33RD STREET NEW YORK, NY 10016	ALUMNI PRGRM	NY	501 (C) (3)	7	N/A		
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

Schedule R (Form 990) 2010

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	
(1) -----												
(2) -----												
(3) -----												
(4) -----												
(5) -----												
(6) -----												
(7) -----												

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
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

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

	Yes	No
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?		
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to other organization(s)	X	
c Gift, grant, or capital contribution from other organization(s)		X
d Loans or loan guarantees to or for other organization(s)		X
e Loans or loan guarantees by other organization(s)		X
f Sale of assets to other organization(s)		X
g Purchase of assets from other organization(s)		X
h Exchange of assets		X
i Lease of facilities, equipment, or other assets to other organization(s)		X
j Lease of facilities, equipment, or other assets from other organization(s)		X
k Performance of services or membership or fundraising solicitations for other organization(s)		X
l Performance of services or membership or fundraising solicitations by other organization(s)		X
m Sharing of facilities, equipment, mailing lists, or other assets	X	
n Sharing of paid employees		X
o Reimbursement paid to other organization for expenses		X
p Reimbursement paid by other organization for expenses	X	
q Other transfer of cash or property to other organization(s)		X
r Other transfer of cash or property from other 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 other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) BIRTHRIGHT ISRAEL NEXT	B	314,000.	FMV
(2) BIRTHRIGHT ISRAEL NEXT	M	100,336.	COST
(3) BIRTHRIGHT ISRAEL NEXT	P	50,717.	COST
(4)			
(5)			
(6)			

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) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproportionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1) -----										
(2) -----										
(3) -----										
(4) -----										
(5) -----										
(6) -----										
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										
(15) -----										
(16) -----										

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).
