Form	990
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** PUBLIC DISCLOSURE COPY ** Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information. OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

AF	or th	e 2023 calendar year, or tax year beginning and e	ending		
B c	Check if Ipplicab	e: C Name of organization		D Employer identifie	cation number
	Addre	e MACCABI USA, INC.			
	Name Chang			13-181093	38
	Initial	Number and street (or P.0. box if mail is not delivered to street address) F	Room/suite	E Telephone number	
	Final returr	1511 WALNUT STREET, SUITE 401		215-561-0	5900
	termi ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	8,196,753.
	Amer returr	ded PHILADELPHIA, PA 19102		H(a) Is this a group re	turn
	Appli tion	F Name and address of principal officer. O LT F BORAN 12		for subordinates	
	pendi	^{ng} SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
11	Fax-ex	empt status: 🗴 501(c)(3) 🔄 501(c) () (insert no.) 🗌 4947(a)(1) ol	r 📃 527	lf "No," attach a	list. See instructions
J \	Nebsi	te: WWW. MACCABIUSA.COM		H(c) Group exemption	n number
KF	orm o	f organization: 🚺 Corporation 📄 Trust 📄 Association 📄 Other	L Year (of formation: 1948 N	State of legal domicile: NY
Pa	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities: MACCA	BI US	A BUILDS JEV	VISH PRIDE
Activities & Governance		THROUGH SPORTS AND PROMOTES SUPPORT FOR IS	SRAEL,	ZIONISM, A	ND JEWISH
rna	2	Check this box if the organization discontinued its operations or dispose	ed of more	than 25% of its net ass	ets.
SVel	3	Number of voting members of the governing body (Part VI, line 1a)		3	41
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b)			41
8 8	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		5	10
ìŤ	6	Total number of volunteers (estimate if necessary)		6	200
çţ	7 a			7a	0.
_ <	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
¢	8	Contributions and grants (Part VIII, line 1h)		12,398,692.	3,552,115.
ň	9	Program service revenue (Part VIII, line 2g)		1,792,656.	4,400,296.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		905.	75,037.
£	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-90,788.	-81,946.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		14,101,465.	7,945,502.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		919,743.	1,029,360.
nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
Expenses	b	Total fundraising expenses (Part IX, column (D), line 25) 577,86			
ш	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		13,387,985.	5,032,301.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		14,307,728.	6,061,661.
	19	Revenue less expenses. Subtract line 18 from line 12		-206,263.	1,883,841.
OC			Be	ginning of Current Year	End of Year
sets	20	Total assets (Part X, line 16)		3,341,159.	5,829,725.
t Assets	21	Total liabilities (Part X, line 26)		390,112.	720,296.
Net	22	Net assets or fund balances. Subtract line 21 from line 20		2,951,047.	5,109,429.
Pa	art II	Signature Block			
Und	er pen	lities of perjury, I declare that I have examined this return, including accompanying schedules	and stateme	nts, 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	Signature of officer			Date					
Here	JEFF BUKANTZ, PRESIDENT								
	Type or print name and title								
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN					
Paid	AARON M. FOX	AARON M. FOX	11/13	/24 self-employed P01063588					
Preparer	Firm's name CBIZ ADVISORS, LL	С		Firm's EIN 88-1478669					
Use Only	Firm's address 1601 MARKET ST. 4	TH FLOOR							
	PHILADELPHIA, PA 19103 Phone no. (215) 297-21								
May the II	May the IRS discuss this return with the preparer shown above? See instructions								
LHA For	Paperwork Reduction Act Notice, see the separ	ate instructions. 332001 12-21-23		Form 990 (2023)					

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	rt III Statement of Program Se	I USA, INC. ervice Accomplishments	13-181093	8 Page
		•		X
1	Briefly describe the organization's miss			
•			PORTS AND PROMOTES SUPPOR	хт
		AND JEWISH CONTINUIT		
			PARTICIPANTS OF ALL AGES	5.
2	Did the organization undertake any sigr	nificant program services during the year w	hich were not listed on the	
	prior Form 990 or 990-EZ?			Yes X No
	If "Yes," describe these new services o			
3			ducts, any program services?	Yes X No
	If "Yes," describe these changes on Sc			
4	Describe the organization's program se	ervice accomplishments for each of its three	e largest program services, as measured by exper	ises.
			grants and allocations to others, the total expense	
	revenue, if any, for each program servic			
4a	(Code:) (Expenses \$ 5	,011,848. including grants of \$) (Revenue \$ 4 , 4 (0,296.
	MACCABI USA EXPENDEI) THE ABOVE REFERENCED	FUNDS TO PROVIDE SUPPORT	т то
	MISSION. PROGRAMMING	JINCLUDED: SENDING A	DELEGATION OF APPROXIMATE	ELY
	· · · · · · · · · · · · · · · · · · ·	-	EERS TO THE MACCABIAH, TH	IE
			EARS; DOMESTIC ALUMNI	
	ENGAGEMENT ACROSS TH	HE UNITED STATES AND O	N-LINE.	
4b	(Code:) (Expenses \$	including grants of \$) (Revenue \$	
4c	(Code:) (Expenses \$	including grants of \$) (Revenue \$	
4d	Other program services (Describe on So			
	(Expenses \$	including grants of \$) (Revenue \$	
4e	Total program service expenses	5,011,848.		000
				orm 990 (2023
32002	2 12-21-23	SEE SCHEDULE O FOR	R CONTINUATION(S)	
		2	_	
11	L13 150872 264576	2023.05000	0 MACCABI USA, INC.	2645

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 MACCABI USA, INC.

 Part IV
 Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			37
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
-	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			v
40	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	10	v	
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	Х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
-	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,	110	х	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	<u>11a</u>		
D		11b		x
~	assets reported in Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part VII</i> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
Ŭ	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
Ь	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
u	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a		14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	<u> </u>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	0000	X
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 MACCABI USA, INC.

 Part IV
 Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
LUU	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
Ь	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
		056		x
26	Schedule L, Part I	25b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			x
07	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u>⊢</u> ▲
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled	<u>-</u> -		
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	<u>28a</u>		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		<u>x</u>
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t V Statements Regarding Other IRS Filings and Tax Compliance			_
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a15	-		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0	-		
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
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Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)				
				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,				
	filed for the calendar year ending with or within the year covered by this return	2a 10			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	ns?	2b	Х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	uthority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	ccount)?	4a		<u>X</u>
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ad	counts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<u>5a</u>		<u>X</u>
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transact		5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		<u>5c</u>		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	e organization solicit			
	any contributions that were not tax deductible as charitable contributions?		<u>6a</u>		<u>X</u>
b	If "Yes," did the organization include with every solicitation an express statement that such contribution	ons or gifts			
	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a	X	
			7b	X	
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	s required			
	to file Form 8282?		7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year	7d			37
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra		7f		X
-	If the organization received a contribution of qualified intellectual property, did the organization file Fo		7g		
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza		7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the			
•	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.		0		
	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	Section 501(c)(7) organizations. Enter:	100			
	Initiation fees and capital contributions included on Part VIII, line 12	10a 10b	1		
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		1		
		11a			
	Gross income from members or shareholders		-		
D D		11b			
100	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form		12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	120		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
	Is the organization licensed to issue qualified health plans in more than one state?		13a		
u	Note: See the instructions for additional information the organization must report on Schedule O.		104		
b	Enter the amount of reserves the organization is required to maintain by the states in which the				
2	organization is licensed to issue qualified health plans	13b			
с	Enter the amount of reserves on hand	13c	1		
			14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul		14b		
15 15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner				
	excess parachute payment(s) during the year?		15		Х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment	income?	16		Х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	ivities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
_	If "Yes," complete Form 6069.				
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			Yes	No				
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 4	1						
	If there are material differences in voting rights among members of the governing body, or if the governing							
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.							
b	Enter the number of voting members included on line 1a, above, who are independent 1b 4	1						
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other							
officer, director, trustee, or key employee?								
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision							
	of officers, directors, trustees, or key employees to a management company or other person?	3		X				
	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			X				
	Did the organization become aware during the year of a significant diversion of the organization's assets?			X				
	Did the organization have members or stockholders?	6		X				
	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or	Ť		<u> </u>				
		7a		x				
		14						
	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or							
	persons other than the governing body?	7b		X				
	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:							
	The governing body?	<u>8a</u>	X					
b	Each committee with authority to act on behalf of the governing body?	8b	Х					
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the							
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O	9		X				
<u>Sect</u>	ion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)							
			Yes	No				
10a	Did the organization have local chapters, branches, or affiliates?	10a		X				
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,							
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b						
	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х					
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	114						
		12a	х					
	Did the organization have a written conflict of interest policy? If "No," go to line 13							
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X					
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		77					
	on Schedule O how this was done	12c	X					
	Did the organization have a written whistleblower policy?		X					
	Did the organization have a written document retention and destruction policy?	14	X					
15	Did the process for determining compensation of the following persons include a review and approval by independent							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?							
а	The organization's CEO, Executive Director, or top management official	15a	Х					
b	Other officers or key employees of the organization	15b	X					
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.							
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a							
	taxable entity during the year?	16a		x				
	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation							
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's							
	exempt status with respect to such arrangements?	16b						
	ion C. Disclosure	100	1					
	List the states with which a copy of this Form 990 is required to be filedAL , AR , CA , FL , GA , IL , KS , KY , MI	AM. (мт	MN				
	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3							
		ys only)	avalidi	DIG				
	for public inspection. Indicate how you made these available. Check all that apply. X Own website Another's website X Upon request Other (explain on Schedule Q)							
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, a	nd finan	cial					
	statements available to the public during the tax year.							
20	State the name, address, and telephone number of the person who possesses the organization's books and records							
20	THE ORGANIZATION - 215-561-6900							
20								
20	THE ORGANIZATION - 215-561-6900	Form	1 990	(2023				

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

Section A. Governing Body and Management

to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Form 990 (2023)

13-1810938 Page 6 Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response

X

Yes No

Form 990 (2023) MACCABI USA, INC.	13-1810938 Page 7
Part VII Compensation of Officers, Directors, Trustees, Key Employees, H	nest Compensated
Employees, and Independent Contractors	
Check if Schedule O contains a response or note to any line in this Part VII	
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Emplo	S
 1a Complete this table for all persons required to be listed. Report compensation for the calendar List all of the organization's current officers, directors, trustees (whether individuals or organization) 	· · · · ·

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A)	(B)		(C)		(D)	(E)	(F)			
Name and title	Average	Position (do not check more than one		Position		Reportable Reportable		Estimated		
	hours per	box	, unle	unless person is both an cer and a director/trustee)		ı an	compensation	compensation	amount of	
	week		cer ar		recio	r/trus	lee)	from	from related	other
	(list any	recto						the	organizations	compensation
	hours for related	e or di	tee			sated		organization (W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	from the organization
	organizations	rustee	l trus		ee,	npen		1099-NEC)	1099-NEC)	and related
	below	dual t	utiona		nploy	st cor	ar	1000 (120)		organizations
	line)	Individual trustee or director	In stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former			e.gam_anone
(1) MARSHALL EINHORN	40.00									
CEO	0.00	1		X				244,888.	Ο.	2,449.
(2) JEFFREY BUKANTZ	4.00									
PRESIDENT	0.50	Х		Х				0.	0.	0.
(3) DONALD KENT	4.00									
FIRST VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(4) TONJA MAGERMAN	4.00									
VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(5) DEBORAH ADAMS	4.00									
VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(6) ARNOLD FIELKOW	4.00									
VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(7) LOUIS MOYERMAN	4.00									
VICE PRESIDENT	0.00	Х		Х				0.	0.	0.
(8) DONNA ORENDER	4.00									
SECRETARY	0.00	Х		Х				0.	0.	0.
(9) MARC BACKAL	4.00									
TREASURER	0.00	Х		X				0.	0.	0.
(10) BENJAMIN FOX	4.00									
ASSOCIATE TREASURER	0.00	Х		X				0.	0.	0.
(11) DEBORAH LICHTENFELD	4.00									
DEVELOPMENT	0.00	Х		X				0.	0.	0.
(12) RONALD CARNER	1.00									
PAST PRESIDENT	0.00	Х						0.	0.	0.
(13) TONIA WORTMAN	1.00									
PAST PRESIDENT	0.00	Х						0.	0.	0.
(14) HARVEY MORGAN	1.00									
REGIONAL VP	0.00	Х						0.	0.	0.
(15) DAVID RUDZINSKY	1.00									
REGIONAL VP	0.00	Х						0.	0.	0.
(16) ONDREA SCHICIANO	1.00									
REGIONAL VP	0.00	Х						0.	0.	0.
(17) MEREDITH SHIFMAN	1.00									_
REGIONAL VP	0.00	Х						0.	0.	0.
332007 12-21-23										Form 990 (2023)

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Part VII Section A. Officers, Directors, Trus		oloy	ees,			ghes	st C					
(A)				•	C)	_		(D)	(E)		(F)	
Name and title	Average	Position (do not check more than one					one	Reportable	Reportable			
	hours per			ss pe	erson	is both	n an	compensation	compensation		amount of	
	week (list any	officer and a director/trustee				1	,	- from the	from related organizations		other	
	hours for	direct						organization	(W-2/1099-MISC/		ompensation from the	
	related	ee or i	stee			nsated		(W-2/1099-MISC/	1099-NEC)		organization	
	organizations	trust	al tru		yee	ompe		1099-NEC)			and related	
	below	ndividual trustee or director	n stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former			c	organizations	
	line)	Indi	Inst	0ffi	Key	Higle	Бп			\perp		
(18) LAWRENCE LEVIN	2.00											
LEGAL COUNSEL	0.00	Х						0.	0	•	0.	
(19) MARC ROSENBERG	1.00							0	0		0	
DIRECTOR	0.00	Х	-			-		0.	0	•	0.	
(20) PHILIPPE BENNETT DIRECTOR	1.00	x						0.	0		0	
(21) JEFFREY BINDER	1.00	^	-					0.	0		0.	
DIRECTOR	0.00	x						0.	0		0.	
(22) RICHARD FARBER	1.00	~	\vdash			+		0.	0	+-	0.	
DIRECTOR	0.00	х						0.	0		0.	
(23) LELAND FAUST	1.00								0	╧		
DIRECTOR	0.00	x						0.	0		0.	
(24) SETH GOLDBERG	1.00									+		
DIRECTOR	0.00	х						0.	0		0.	
(25) MATTHEW HALPERN	1.00									-		
DIRECTOR	0.00	х						0.	0		0.	
(26) JESSICA LEDERHAUSEN	1.00											
DIRECTOR	0.00	Х						0.	0		0.	
1b Subtotal								244,888.	0	_	2,449.	
c Total from continuation sheets to Part VI								0.	0	_	0.	
d Total (add lines 1b and 1c)								244,888.	0	•	2,449.	
2 Total number of individuals (including but n	ot limited to th	ose	liste	ed al	bove	e) wh	o re	eceived more than \$100,	000 of reportable			
compensation from the organization											1	
											Yes No	
3 Did the organization list any former officer,	-			•			Ŭ	• • •			v	
line 1a? If "Yes," complete Schedule J for s										3	3 X	
4 For any individual listed on line 1a, is the su	•							-	•	4	ı X	
and related organizations greater than \$150 5 Did any person listed on line 1a receive or a										. 4		
rendered to the organization? If "Yes." com	•						Jac	su organization or individ	idal for services	. 5	5 X	
Section B. Independent Contractors		3 1	or st		pers	<u>:011</u> -					/	
1 Complete this table for your five highest co	mpensated inc	lepe	ende	nt c	ontr	acto	rs th	nat received more than \$	100.000 of compen	sation	from	
the organization. Report compensation for	•	•							•			
(A)								(B)			(C)	
Name and business	address							Description of s	ervices	Com	pensation	
H&S BUSINESS PARTNERS								ACCOUNTING &				
103 SHEPPARD ROAD, VOORHE	ES, NJ	08	04	3				BOOKKEEPING	SERVICES	1	11,742.	
2 Total number of independent contractors (ii	ncludina but n	ot lir	niter	d to	thos	se lis	ted	above) who received mo	ore than			
\$100,000 of compensation from the organiz	•					1						
SEE PART VII, SECTION	A CONT	IN	UΑ	ΤI	ON	S	HE	ETS		For	m 990 (2023)	
332008 12-21-23												

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8 2023.05000 MACCABI USA, INC.

	nplo	yee			lighe	est (Compensated Employees (continued)				
(A)	(B)		(C)					(D)	(E)	(F)	
Name and title	Average	1-		Posi				Reportable	Reportable	Estimated	
	hours per	(C	neck I	all t	that	app	ly)	compensation from	compensation from related	amount of other	
	week					ee		the	organizations	compensatio	
	(list any	ctor				nploy		organization	(W-2/1099-MISC)	from the	
	hours for	or director	e e			ted er		(W-2/1099-MISC)		organization	
	related	istee (truste		æ	pensa				and related	
	organizations below	ual tru	ional		ı plo ye	tcom				organizations	
	line)	Individual trustee	Institutional trustee	Officer	Key employee	Highest com pen sated em ployee	Former				
(27) JOEL MAGERMAN	1.00	_	-	0	-	-					
DIRECTOR	0.50	х						0.	0.	0	
(28) JOEL ROODYN	1.00										
DIRECTOR	1.00	х						0.	0.	0	
(29) SUMMER BLOOM	1.00										
DIRECTOR	0.00	х						0.	0.	C	
(30) JEFFREY SCHULMAN	1.00										
DIRECTOR	0.00	Х						0.	Ο.	C	
(31) GEOFFREY THAW	1.00										
DIRECTOR	0.00	Х						0.	0.	C	
(32) DEBBIE ZUMOFF	1.00										
DIRECTOR	0.00	Х						0.	0.	C	
(33) CHELSEY GOLDBERG	1.00									_	
DIRECTOR	0.00	Х						0.	0.	0	
(34) BARRY WARANCH	1.00							0	0		
DIRECTOR	0.00	Х						0.	0.	0	
(35) TEDDY LEVITT	1.00	77						0	0		
DIRECTOR (36) SERGIO BICAS	0.00	Х						0.	0.	0	
DIRECTOR	0.00	x						0.	0.	0	
(37) SELINA KAING	1.00	Λ						0.	0.	0	
DIRECTOR	0.00	x						0.	0.	0	
(38) DOUG GOTTLIEB	1.00										
DIRECTOR	0.00	х						0.	0.	C	
(39) SCOTT GELB	1.00								•••		
DIRECTOR	0.00	х						0.	0.	0	
(40) STEPHEN BERLINER	1.00										
DIRECTOR	0.00	х						0.	0.	0	
(41) EDWARD KAHN	1.00										
DIRECTOR	0.00	Х						0.	0.	0	
(42) RYAN ZACKON	1.00										
DIRECTOR	0.00	Х						0.	0.	C	
(43) FRED COHEN	1.00										
DIRECTOR (TO 06/2023)	0.00	Х						0.	0.	0	
		-									
		-									
		[

			2023) MACCABI USA	, INC.				13-1810	938 Page 9
Pa	rt V	/111	Statement of Revenue						
			Check if Schedule O contains a respor	ise or note to	any lin		(5)	(2)	
						(A) Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
						i otal revenue		business revenue	from tax under
			1 1						sections 512 - 514
, Gifts, Grants nilar Amounts	1	а	Federated campaigns 1a						
àrar our		b	Membership dues 1b	3,8	324.				
°°,		с	Fundraising events 1c	404,8	888.				
Sift: ar /		d	Related organizations 1d	867,9	92.				
s, C		е	Government grants (contributions) 1e	162,3	<u>859.</u>				
r Si		f	All other contributions, gifts, grants, and						
but			similar amounts not included above 1f	<u>2,113,0</u>)52.				
Contributions, Gift and Other Similar		g	Noncash contributions included in lines 1a-1f						
aŭ		h	Total. Add lines 1a-1f			3,552,115.			
				Business	Code				
ø	2	а	ANNUAL GAMES	7113	300	4,400,296.	4,400,296.		
rvio e		b							
Sei		с							
am		d							
Program Service Revenue		е							
Pre		f	All other program service revenue						
			Total. Add lines 2a-2f			4,400,296.			
	3		Investment income (including dividends, in						
			other similar amounts)			75,037.			75,037.
	4		Income from investment of tax-exempt bon						
	5		Royalties	·					
			(i) Real	(ii) Pers	sonal				
	6	а	Gross rents						
		b	Less: rental expenses 6b						
		с	Rental income or (loss) 6c						
		d	Net rental income or (loss)						
	7	а	Gross amount from sales of (i) Securitie	es (ii) Ot	her				
			assets other than inventory 7a						
		b	Less: cost or other basis						
е			and sales expenses 7b						
venue		с	Gain or (loss) 7c						
e ا			Net gain or (loss)						
Other R	8		Gross income from fundraising events (not						
oth			including \$ 404,888. of						
-			contributions reported on line 1c). See						
				8a169,3	805.				
		b	Less: direct expenses	8b 251,2	251.				
			Net income or (loss) from fundraising event	S		-81,946.			-81,946.
	9		Gross income from gaming activities. See						
				9a					
		b		9b					
			Net income or (loss) from gaming activities						
			Gross sales of inventory, less returns						
			-	10a					
		b		10b					
			Net income or (loss) from sales of inventory	/					
(0				Business					
ŝno	11	а							
ane		b							
ellé eve		с							
Miscellaneous Revenue		d	All other revenue						
2			Total. Add lines 11a-11d						
	12		Total revenue. See instructions			7,945,502.	4,400,296.	0.	-6,909.
33200	9 12-	-21-							Form 990 (2023

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	Check if Schedule O contains a respons				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,	247 227	210 227	24 724	10 266
•	trustees, and key employees	247,337.	210,237.	24,734.	12,366.
6	Compensation not included above to disqualified				
	persons (as defined under section $4958(f)(1)$) and				
7	persons described in section 4958(c)(3)(B)	662,157.	320,222.	162,069.	179,866.
7 8	Other salaries and wages Pension plan accruals and contributions (include	002,137.	520,222•	102,009.	±,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
0	section 401(k) and 403(b) employer contributions	12,788.	6,755.	2,955	3.078.
9	Other employee benefits	40,787.	23,799.	2,955. 8,322.	3,078. 8,666.
10	Payroll taxes	66,291.	38,616.	13,635.	14,040.
11	Fees for services (nonemployees):			. ,	,
а	Management				
b	Legal	4,249.	2,341.	737.	1,171.
с	Accounting	155,328.	84,413.	25,649.	<u>1,171.</u> 45,266.
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	4,018.	2,214. 15,680.	697.	<u> 1,107.</u> <u> 11,794.</u>
12	Advertising and promotion	28,177.		703.	11,794.
13	Office expenses	89,139.	37,710.	39,202.	12,227.
14	Information technology	52,151.		52,151.	
15	Royalties	94,731.	55,181.	19,487.	20,063.
16		915,260.	902,886.	9,627.	20,003.
17 19	Travel Payments of travel or entertainment expenses	515,200.	502,000.	5,027.	2,14/•
18	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
20	Payments to affiliates	150,000.	87,378.	30,852.	31,770.
22	Depreciation, depletion, and amortization	4,744.	2,763.	976.	1,005.
23	Insurance	93,360.	54,411.	19,189.	19,760.
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	REGISTRATION	2,348,385.	2,348,385.		
b	SUPPORT	271,214.	150,497.	21,200.	99,517.
с	PAN AM GAMES	254,407.	254,407.		
d	TEAM EXPENSE	201,170.	190,914.	8,586.	1,670.
е	All other expenses	365,968.	223,039.	31,181.	111,748.
25	Total functional expenses. Add lines 1 through 24e	6,061,661.	5,011,848.	471,952.	577,861.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)				
	Chock not 0 II 10110WING SUP 98-2 (ASU 958-720)				Earm 990 (2022)

MACCABI USA, INC. Part IX Statement of Functional Expenses

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

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

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Form 990 (2023)

12 2023.05000 MACCABI USA, INC.

Form 990 (2023)	MACCABI	USA,	INC.
Part X Balance Shee	t		

		Check if Schedule O contains a response or not	e to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			1,581,370.	1	2,424,555
	2	Savings and temporary cash investments		2			
	3	Pledges and grants receivable, net		0.	3	1,033,041	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst					
		controlled entity or family member of any of thes		5			
	6	Loans and other receivables from other disquality	fied per	ons (as defined			
		under section 4958(f)(1)), and persons described	d in sect	on 4958(c)(3)(B)		6	
2	7	Notes and loans receivable, net				7	
1000	8	Inventories for sale or use				8	
ć	9	Prepaid expenses and deferred charges			122,952.	9	138,82
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	87,480. 76,249.			
	b	Less: accumulated depreciation	10b	76,249.	13,608.	10c	11,23
	11	Investments - publicly traded securities			5,000.	11	5,00
	12	Investments - other securities. See Part IV, line 1	1			12	
	13	Investments - program-related. See Part IV, line	11			13	
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11	1,618,229.	15	2,217,07		
	16	Total assets. Add lines 1 through 15 (must equa	al line 3)	3,341,159.	16	5,829,72
	17	Accounts payable and accrued expenses			102,371.	17	263,80
	18	Grants payable		18			
	19	Deferred revenue	58,509.	19	2,66		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete I	Part IV o	Schedule D		21	
2	22	Loans and other payables to any current or form	ner offic	r, director,			
		trustee, key employee, creator or founder, subst	antial c	ntributor, or 35%			
		controlled entity or family member of any of thes	se perso	ns		22	
	23	Secured mortgages and notes payable to unrela		· · · · · · · · · · · · · · · · · · ·		23	
	24	Unsecured notes and loans payable to unrelated	d third p	irties		24	
	25	Other liabilities (including federal income tax, pa	yables t	related third			
		parties, and other liabilities not included on lines	s 17-24).	Complete Part X			
		of Schedule D		······	229,232.	25	453,83
	26				390,112.	26	720,29
		Organizations that follow FASB ASC 958, che	ck here	X			
Ś		and complete lines 27, 28, 32, and 33.			040.000		001 10
	27			······	942,030.	27	801,17
í	28	Net assets with donor restrictions			2,009,017.	28	4,308,25
		Organizations that do not follow FASB ASC 9	58, che	k here			
		and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds				29	
8	30	Paid-in or capital surplus, or land, building, or ec				30	
5	31	Retained earnings, endowment, accumulated in		····· -		31	E 100 40
Net Assets of Fund Dalances	32	Total net assets or fund balances			2,951,047.	32	5,109,42
	33	Total liabilities and net assets/fund balances			3,341,159.	33	5,829,72

	1 990 (2023) MACCABI USA, INC.	13-18	10938	Pag	_{je} 12				
Pa	rt XI Reconciliation of Net Assets								
	Check if Schedule O contains a response or note to any line in this Part XI				X				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,945						
2	Total expenses (must equal Part IX, column (A), line 25)	2	<u>6,061</u> 1,883	<u> </u>					
3	3 Revenue less expenses. Subtract line 2 from line 1 3								
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,951	.,04	<u> 17.</u>				
5	Net unrealized gains (losses) on investments	5							
6	Donated services and use of facilities	6							
7	Investment expenses	7							
8	Prior period adjustments	8			<u> </u>				
9	Other changes in net assets or fund balances (explain on Schedule O)	9	274	.,54	<u>11.</u>				
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,								
	column (B))	10	5,109	,42	29.				
Pa	rt XII Financial Statements and Reporting								
	Check if Schedule O contains a response or note to any line in this Part XII	<u></u>							
				Yes	No				
1	Accounting method used to prepare the Form 990: Cash X Accrual Other								
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	О.							
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X				
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a							
	separate basis, consolidated basis, or both:								
	Separate basis Consolidated basis Both consolidated and separate basis								
b	Were the organization's financial statements audited by an independent accountant?		2 b	X					
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,							
	consolidated basis, or both:								
	X Separate basis Consolidated basis Both consolidated and separate basis								
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	,							
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X					
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.							
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the								
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<u>3a</u>		<u> </u>				
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required								
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits								

Form **990** (2023)

Department of the Treasury Internal Revenue Service

(Form 990)

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.

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

OMB No. 1545-0047	
2023	
Open to Public Inspection	

Name of the	organization
-------------	--------------

Nam	e of t	the organization							identification number		
			ABI USA, II						3-1810938		
Pa	rt I	Reason for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	IS.			
The	organ	ization is not a private found	ation because it is: (F	For lines 1 through 12, c	heck 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 (Form 990).)									
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).									
4		A medical research organiz	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,		
		city, and state:									
5		An organization operated for	or the benefit of a col	llege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in		
		section 170(b)(1)(A)(iv). (C	Complete Part II.)								
6		A federal, state, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).				
7	X	An organization that norma	lly receives a substa	ntial part of its support fi	rom a gove	ernmental	unit or from th	ne general p	oublic described in		
		section 170(b)(1)(A)(vi). (C	omplete Part II.)								
8		A community trust describe	ed in section 170(b)((1)(A)(vi). (Complete Par	t II.)						
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	inction with a	land-grant	college		
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the i	name, city	, and state of	the college	or		
		university:									
10		An organization that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersh	ip fees, and	d gross receipts from		
		activities related to its exem	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support f	rom gross investment		
		income and unrelated busir	ness taxable income	(less section 511 tax) fro	om busines	sses acqui	red by the org	anization a	after June 30, 1975.		
		See section 509(a)(2). (Con	mplete Part III.)								
11		An organization organized a	-	•	•						
12		An organization organized a	-	•	-			•			
		more publicly supported or	-						Check the box on		
	_	lines 12a through 12d that	• •			-		-			
а		Type I. A supporting orga			• • • •	-					
		the supported organization			majority c	of the direc	tors or truste	es of the su	ipporting		
		organization. You must o	-								
b		Type II. A supporting org	-				-		-		
		control or management o			ame perso	ns that co	ntroi or manag	ge the supp	Dorted		
		organization(s). You mus	-		in connoct	tion with a	and functional	lu intograto	od with		
С		_ Type III functionally inte its supported organization						iy integrate	a with,		
d		Type III non-functionally		-				ted organiz	zation(s)		
u	L	that is not functionally int						-			
		requirement (see instructi	•		•			i un uttoriti			
е		Check this box if the orga						II Type III			
•	L	functionally integrated, or					19901, 1990	n, rype n			
f	Ente	er the number of supported of			9 - 9						
g		vide the following informatior	•								
	((i) Name of supported	(ii) EIN	(iii) Type of organization		anization listed ing document?	(v) Amount of	f monetary	(vi) Amount of other		
		organization		(described on lines 1-10 above (see instructions))	Yes	No	support (see ir	nstructions)	support (see instructions)		
Tota	I										

Schedule A	Form	aan	2021
Schedule A		ອອບ)	2020

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.)

260	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1450964.	2108902.	3399558.	12398692.	3552115.	22910231.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge	1450064	010000		1 0 0 0 0 0 0 0	2550115	00010001
	Total. Add lines 1 through 3	1450964.	2108902.	3399558.	12398692.	3552115.	22910231.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11, column (f)						1016000
~							<u>1816888.</u> 21093343.
	Public support. Subtract line 5 from line 4.						21095545.
	ndar year (or fiscal year beginning in)	(2) 2010	(h) 2020	(c) 2021	(4) 2022	(a) 2023	(f) Total
	Amounts from line 4	(a) 2019 1450964.	(b) 2020 2108902.	(c) 2021 3399558	(d) 2022 12398692.	(e) 2023	(f) Total 22910231.
	Gross income from interest,	11505011	21009021		120900921	55521151	
Ŭ	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	4,000.	4,244.	2,202.	905.	75,037.	86,388.
9	Net income from unrelated business						
•	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						22996619.
12	Gross receipts from related activities,	etc. (see instructio	ons)			12 9	,984,461.
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third, t	fourth, or fifth tax y	year as a section 50	01(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publi	ic Support Per	centage			r r	
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11, o	olumn (f))		14	91.72 %
	Public support percentage from 2022					15	92.61 %
16a	33 1/3% support test - 2023. If the o				14 is 33 1/3% or m	ore, check this bo	
	stop here. The organization qualifies		-				
b	33 1/3% support test - 2022. If the o						
47.	and stop here. The organization qual		•				
1/a	10% -facts-and-circumstances test	-					
	and if the organization meets the fact			-		•	
Ŀ	meets the facts-and-circumstances te	-				7a, and line 15 is	
a	10% -facts-and-circumstances test more, and if the organization meets th	-					
	organization meets the facts-and-circu						
18	Private foundation. If the organization						L
				, 100, 17d, 01 17d			(Form 990) 2023
							,

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

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

See	ction A. Public Support					-	
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 202	3 (f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
t	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 202	3 (f) Total
9	Amounts from line 6						
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	L					
14	First 5 years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) orga	nization,
	check this box and stop here	<u></u>					
See	ction C. Computation of Publi	c Support Per	rcentage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	livided by line 13,	column (f))		15	%
	Public support percentage from 2022					16	%
See	ction D. Computation of Inves	tment Income	e Percentage				
17	Investment income percentage for 20)23 (line 10c, colur	mn (f), divided by l	ine 13, column (f))		17	%
18	Investment income percentage from	2022 Schedule A,	Part III, line 17 _			18	%
19 a	33 1/3% support tests - 2023. If the	organization did r	not check the box	on line 14, and lin	e 15 is more than 3	33 1/3%, and	line 17 is not
	more than 33 1/3%, check this box ar	nd stop here. The	organization qual	ifies as a publicly	supported organiza	ation	
k	33 1/3% support tests - 2022. If the	organization did r	not check a box or	n line 14 or line 19	a, and line 16 is m	ore than 33 1	'3%, and
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orga	anization qualifies	as a publicly supp	orted organiza	ation
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check t	this box and see in	structions	
3320	23 12-21-23					Sche	dule A (Form 990) 2023

16

1

2

Yes No

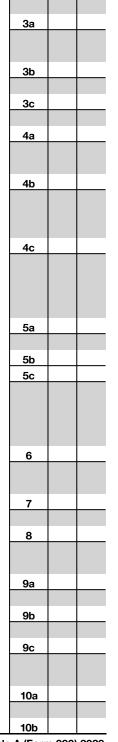
Part IV Supporting Organizations

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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If* "Yes," *describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2023

	Supporting Orga			
Schedule A	A (Form 990) 2023	MACCABI	USA,	INC

1

2

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			

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

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supporting organization

supervised	. or controlled	the supporting	organization.
Section C. T	pe II Supp	orting Orga	nizations

 Yes
 No

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

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organizat	tion used to satisfy the Int	tegral Part Test during the v	ear (see instructions).
•	Check the box hext to the method that the organization		legial Fait Test during the y	

- a ____ The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c [The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).	
------------	--	---	---	--

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" *provide details in* **Part VI.**

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.* 332025 12-21-23

3b | | Schedule A (Form 990) 2023

2a

2b

3a

18 2023.05000 MACCABI USA, INC. Yes No

1	Check here if the organization satisfied the Integral Part Test as a qualifying		lov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus		•	,
Sec	tion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sec	tion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sec	tion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990) 2023

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 Schedule A (Form 990) 2023
 MACCABI USA, INC.

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

and 4c. 8 Breakdown of line 7: a Excess from 2019 b Excess from 2020 c Excess from 2021 d Excess from 2022 e Excess from 2023

7 Excess distributions carryover to 2024. Add lines 3j

MACCABI USA, INC. Schedule A (Form 990) 2023 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions

1	Amounts paid to supported organizations to accomplish exe	1			
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity		2		
3	Administrative expenses paid to accomplish exempt purpose	6	3		
4	Amounts paid to acquire exempt-use assets		4		
5	Qualified set-aside amounts (prior IRS approval required - pri	ovide details in Part VI)		5	
6	Other distributions (<i>describe in Part VI</i>). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	ne organization is responsive			
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2023	าร	(iii) Distributable Amount for 2023
_1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
C	From 2020				
d	From 2021				
e	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
<u>h</u>	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
a	a Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
C	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, if				
	any. Subtract lines 3g and 4a from line 2. For result greater				
	than zero, explain in Part VI. See instructions.				
6	Remaining underdistributions for 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				

1

Current Year

Schedule A (Form 990) 2023

	(Form 990) 2023	MACCABI		
Part VI	Supplemental Inform	mation. Provid	de the exp	lanations
	Part IV, Section A, lines 1, line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	lines 2 and 3; Pa	rt IV, Sect	ion E, line

Sect	IV, Section A, I ; Part IV, Sect ion D, lines 5, 6 instructions.)	lines 1, 2, 3b, 3c, ion D, lines 2 and 6, and 8; and Par	4b, 4c, 5a, 6, 9a 13; Part IV, Sect t V, Section E, li	anations required a, 9b, 9c, 11a, 11 ion E, lines 1c, 2a nes 2, 5, and 6. A	by Part II, line 10; l b, and 11c; Part IV, , 2b, 3a, and 3b; Pa so complete this pa	Section B, line 17a Section B, line art V, line 1; Pa art for any addi	a or 17b; Part III, line is 1 and 2; Part IV, S rt V, Section B, line tional information.	e i2, Section C, 1e; Part V,
332028 12-21-23				01			Schedule A (F	Form 990) 2023
91113 150	872 2645	576		21 2023.05	000 MACCAB	T USA	TNC.	26457

** PUBLIC DISCLOSURE COPY **

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

13-1810938

Schedule	В
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

MACCABI USA, INC.
Organization type (check one):

Filers of:	Section:		
Form 990 or 990-EZ X 501(c)(3) (enter number) organization			
	4947(a)(1) nonexempt charitable trust not treated as a private foundation		
	527 political organization		
Form 990-PF	501(c)(3) exempt private foundation		
	4947(a)(1) nonexempt charitable trust treated as a private foundation		
	501(c)(3) taxable private foundation		

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

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

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

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

Schedule B (Form 990) (2023)

MACCA	BI USA, INC.	13	-1810938
Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	al space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ <u>867,992</u> .	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$419,252.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$162,359.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$ <u>225,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$92,920.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

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Schedule B (Form 990) (2023)

Name of organization

13-1810938

Employer identification number

	BI USA, INC.	ut 11 th and all the second	13-1810938
Part II	Noncash Property (see instructions). Use duplicate copies of Pa	rt II If additional space is needed.	
(a) No. from Part I	(b) (c) FMV (or estimate Description of noncash property given (See instructions.		(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

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Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023) Name of organization

Name of o	organization			Employer identification number			
MACCA	BI USA, INC.			13-1810938			
Part III	Exclusively religious, charitable, etc., contribut	tions to organizations described in	section 501(c)(7), (8), or (10) that total more than \$1,000 for the year			
	from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious,	 a) through (e) and the following line e charitable, etc., contributions of \$1,000 c 	ntry. For orga r less for the	anizations year. (Enter this info. once.) \$			
	Use duplicate copies of Part III if additional	space is needed.					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
		(a) Transfer of a					
		(e) Transfer of g		ationalis of two of over to two of over			
	Transferee's name, address, a		Rei	ationship of transferor to transferee			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
<u> </u>							
	(e) Transfer of gift						
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee				
(a) No.		[
from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
		(e) Transfer of g					
	Transferee's name, address, a		Relationship of transferor to transferee				
				•			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
	(e) Transfer of gift						
	Transferee's name, address, a	and ZIP + 4	Rel	ationship of transferor to transferee			
202454 10 22							
23454 12-26	0-20			Schedule B (Form 990) (202			

26 2023.05000 MACCABI USA, INC.

90	HEDULE D	Supplementa	al Financial Statements		OMB No. 1545-0047		
	n 990)		2023				
			, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ttach to Form 990.		Open to Public		
	ment of the Treasury I Revenue Service		0 for instructions and the latest informatio	n.	Inspection		
Nam	e of the organizati			Employ	ver identification number		
_		MACCABI USA, INC.		<u> </u>	13-1810938		
Pa		-	d Funds or Other Similar Funds or	Accounts	 Complete if the 		
	organizatio	n answered "Yes" on Form 990, Part IV, lin	(a) Donor advised funds	(b) Eurode	and other accounts		
	Total number at ar	ad of yoor	(a) Donor advised funds	(b) Fullus			
1 2		nd of year f contributions to (during year)					
2		f grants from (during year)					
4							
5							
	-		exclusive legal control?		Yes No		
6			dvisors in writing that grant funds can be use				
	for charitable purp	oses and not for the benefit of the donor o	r donor advisor, or for any other purpose cor	nferring			
	impermissible priva				Yes No		
Pa	rt II Conserv	ation Easements. Complete if the org	ganization answered "Yes" on Form 990, Par	t IV, line 7.			
1	Purpose(s) of cons	ervation easements held by the organization					
	Preservation	of land for public use (for example, recrea	tion or education)	nistorically imp	portant land area		
		f natural habitat	Preservation of a c	certified histor	ic structure		
		of open space					
2		. .	ied conservation contribution in the form of a		easement on the last		
_	day of the tax year						
a ⊾							
u o	-	ricted by conservation easements	icture included on line 22				
d		vation easements included on line 2c acqu					
u				2d			
3			eased, extinguished, or terminated by the or		ing the tax		
	year		,,	5			
4	Number of states	where property subject to conservation eas	ement is located				
5	Does the organization	tion have a written policy regarding the per	iodic monitoring, inspection, handling of				
	violations, and enf	orcement of the conservation easements it	holds?		Yes No		
6	Staff and voluntee	r hours devoted to monitoring, inspecting,	handling of violations, and enforcing conserv	ation easeme	nts during the year		
7	Amount of expens	es incurred in monitoring, inspecting, hand	ling of violations, and enforcing conservatior	n easements d	luring the year		
•							
8			satisfy the requirements of section 170(h)(4)		Yes No		
9	and section 170(h)		on easements in its revenue and expense sta				
9		-	ote to the organization's financial statement		as the		
		ounting for conservation easements.					
Pa	rt III Organiza	ations Maintaining Collections of	Art, Historical Treasures, or Othe	r Similar A	ssets.		
	Complete if	the organization answered "Yes" on Form	990, Part IV, line 8.				
1a	If the organization	elected, as permitted under FASB ASC 95	8, not to report in its revenue statement and	balance shee	t works		
	of art, historical tre	easures, or other similar assets held for put	lic exhibition, education, or research in furth	erance of pub	lic		
	service, provide in	Part XIII the text of the footnote to its finar	icial statements that describes these items.				
b	-	· -	8, to report in its revenue statement and bala				
	art, historical treas	ures, or other similar assets held for public	exhibition, education, or research in furthera	ance of public	service,		
	-	ng amounts relating to these items.					
•	.,						
2			asures, or other similar assets for financial ga	ain, provide			
_		Ints required to be reported under FASB A		¢			
a b							
		eduction Act Notice, see the Instructions	for Form 990.		hedule D (Form 990) 2023		
	1 09-28-23			30			

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Sche	dule D (Form 990) 2023 MACCABI	USA, INC.				1	L3-18	10938	3 р	age 2
Par	t III Organizations Maintaining C	ollections of Art	t, Historical Tro	easures, or (Other S	Similar	Assets	(contin	nued)	
3	Using the organization's acquisition, accession	on, and other records	s, check any of the	following that m	nake sign	ificant u	se of its			
	collection items (check all that apply).									
а	Public exhibition	d	Loan or exe	change program	ı					
b	b Scholarly research e Other									
с	c Preservation for future generations									
4	Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.									
5	During the year, did the organization solicit o	r receive donations o	of art, historical trea	sures, or other s	similar as	ssets				
	to be sold to raise funds rather than to be ma	aintained as part of th	ne organization's co	ollection?				Yes		No
Par	t IV Escrow and Custodial Arrang reported an amount on Form 990, Par		te if the organizatio	n answered "Ye	s" on Fo	rm 990,	Part IV, li	ne 9, or		
1a	Is the organization an agent, trustee, custodi	an, or other intermed	liary for contributio	ns or other asse	ts not ind	cluded				
	on Form 990, Part X?	•						Yes		No
b	If "Yes," explain the arrangement in Part XIII							_		_
		•	0					Amount	t	
с	Beginning balance					1c				
	Additions during the year					1d				
	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Fo					?		Yes		No
	If "Yes," explain the arrangement in Part XIII.				•]
Par	t V Endowment Funds Complete if	the organization ans	wered "Yes" on Fo	rm 990, Part IV,	line 10.					
		(a) Current year	(b) Prior year	(c) Two years	back (d	I) Three y	ears back	(e) Four	years	back
1a	Beginning of year balance	20,700,790.	20,807,714	. 16,171,	119.	13,37	71,210.	11,	001,	963.
	Contributions	950,536.	4,072,936	3,116,	515.	24	49,983.		265,	000.
	Net investment earnings, gains, and losses	2,595,212.	-3,320,337	. 2,558,	358.	8. 3,147,079. 2,611,907				907.
	Grants or scholarships	917,220.	744,406	. 904,	082.	494,245.		194,245. 41		961.
	Other expenditures for facilities									
	and programs									
f	Administrative expenses	58,271.	115,117.	. 134,	196.	10	02,908.		87,	699.
	End of year balance	23,271,047.	20,700,790	. 20,807,	714.	16,17	71,119.	13,	371,	210.
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1g, column (a	a)) held as:	•					
а	Board designated or quasi-endowment	5.5180	%	,,						
b	Permanent endowment 43.5540	%								
с	FO 0000	<u></u> %								
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.								
3a	Are there endowment funds not in the posse		tion that are held a	nd administered	for the					
	organization by:	Ũ						ſ	Yes	No
	(i) Unrelated organizations?							3a(i)		X
	(ii) Related organizations?							3a(ii)	Х	
b	If "Yes" on line 3a(ii), are the related organiza							3b	Х	
4	Describe in Part XIII the intended uses of the									
Par	t VI Land, Buildings, and Equipm	ent								
	Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11a. S	See Form 990, F	Part X, lin	e 10.				
	Description of property	(a) Cost or of	ther (b) Cos	t or other	(c) Acc	umulate	d	(d) Bool	k valu	e
		basis (investm	nent) basis	(other)	depre	eciation				
1a	Land									
	Buildings									
	Leasehold improvements									
	Equipment			37,480.	7	76,24	19.	1:	1,2	31.
	Other									
	. Add lines 1a through 1e. (Column (d) must e		X. line 10c. columr	(B))				11	1,2	31.
							Schedule	D (Form	1 990)	2023

	Complete if the organization answered "Yes" of			
	Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or e	nd-of-year market value
• •	inancial derivatives			
	closely held equity interests			
(3) C				
(A				
<u>(B</u>				
<u>(C</u>				
(D				
<u>(E</u>				
(F				
<u>(G</u>				
<u>(H</u> Total				
	(Col. (b) must equal Form 990, Part X, line 12, col. (B)) t VIII Investments - Program Related.			
	Complete if the organization answered "Yes" of	n Form 990 Part IV line	11c See Form 990 Part X line 13	
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or e	nd-of-vear market value
(1		(2) 20011 10100		
(2				
(2 (3				
(3 (4				
 (5				
(6				
(0				
(8)				
(0 (9				
	(Col. (b) must equal Form 990, Part X, line 13, col. (B))			
	t IX Other Assets		•	
	Complete if the organization answered "Yes" of	n Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
	(a) [Description		(b) Book value
(1) DUE FROM RELATED PARTIES			179,618.
(2) OPERATING ROU - ASSET			303,830.
(3) BENEFICIAL INTEREST IN PER	PETUAL TRUST	- LEVINE TRUST	1,733,625.
(4				
(5)			
(6)			
(7)			
(8	1			
(9	1			
	· (Column (b) must equal Form 990, Part X, line 15, col.	<i>(B)</i>)		2,217,073.
Par				
	Complete if the organization answered "Yes" of	n Form 990, Part IV, line	11e or 11f. See Form 990, Part X, line 2	
1.	(a) Description of liability			(b) Book value
(1				1 = 0 . 0 0 0
(2				150,000.
(3) OPERATING ROU - LIABILITY			303,830.
(4				
(5				
(6				
(7				
(8				
(9)			450.000
	· (Column (b) must equal Form 990, Part X, line 25, col.			453,830.
2. L	iability for uncertain tax positions. In Part XIII, provide t	he text of the footnote to	the organization's financial statements	s that reports the

organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII 🗴

Schedule D (Form 990) 2023

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Schedule D (Form 990) 2023 MACCABI USA, INC. Part VIII Investments - Other Securities

Sche	edule D (Form 990) 2023 MACCABI USA, INC.			13-	1810938 Page 4
Pa	rt XI Reconciliation of Revenue per Audited Financial Staten	nents With	Revenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	2a.			
1	Total revenue, gains, and other support per audited financial statements			1	8,301,988.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
с					
d			356,486.		
е	Add lines 2a through 2d			2e	356,486.
3	Subtract line 2e from line 1			3	7,945,502.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	7,945,502.
Pa	rt XII Reconciliation of Expenses per Audited Financial State	ments With	n Expenses per F	Retur	n
	Complete if the organization answered "Yes" on Form 990, Part IV, line 1	2a.			
1	Total expenses and losses per audited financial statements			1	6,143,606.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
с	Other losses	2c			
d	Other (Describe in Part XIII.)		81,945.		
е	Add lines 2a through 2d			2e	81,945.
3	Subtract line 2e from line 1			3	6,061,661.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	6,061,661.
Pa	rt XIII Supplemental Information				

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

PART V, LINE 4:

THE ENDOWMENT IS HELD BY THE ENDOWMENT FUND OF MACCABI USA SPORTS FOR

ISRAEL INC. TO SUPPORT QUALIFIED CHARITABLE ORGANIZATIONS.

THE ORGANIZATION HAS INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS

UNDER THE PERCENTAGE OF PORTFOLIO REPORTING METHOD THAT ATTEMPTS TO

PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAM SERVICES SUPPORTED BY

ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE

ENDOWMENT ASSETS.

PART X, LINE 2:

MANAGEMENT OF THE ORGANIZATION CONSIDERS THE LIKELIHOOD OF CHANGES BY

30

TAXING AUTHORITIES IN ITS FILED INCOME TAX RETURNS AND RECOGNIZES A

332054 09-28-23

Schedule D (Form 990) 2023 MACCABI USA, INC. Part XIII Supplemental Information (continued)	13-1810938 Page 5
LIABILITY OR DISCLOSES POTENTIAL SIGNIFICANT CHANGES THAT M	ANAGEMENT
BELIEVES ARE MORE LIKELY THAN NOT TO OCCUR UPON EXAMINATION	BY TAX
AUTHORITIES, INCLUDING CHANGES TO THE ORGANIZATION'S STATUS	AS A NOT-FOR
PROFIT ENTITY. MANAGEMENT BELIEVES THAT THE ORGANIZATION ME	T THE
REQUIREMENTS TO MAINTAIN ITS TAX-EXEMPT STATUS AND HAS NO I	NCOME SUBJECT
TO UNRELATED BUSINESS INCOME TAX, THEREFORE NO PROVISION FO	R INCOME TAXES
HAS BEEN PROVIDED IN THESE FINANCIAL STATEMENTS.	
PART XI, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING EVENTS	81,945.
CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUST	274,541.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	356,486.
PART XII, LINE 2D - OTHER ADJUSTMENTS:	
FUNDRAISING EVENTS	
	· · · ·

Schedule D (Form 990) 2023

332055 09-28-23

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ing or Gaming A	ctiv	ities	OMB No. 1545-0047
(Form 990)	Complete if the	2023						
Department of the Treasury		organization entered more than \$15 Attach to Form 990 o						Open to Public
Internal Revenue Service		o www.irs.gov/Form990 for instruc	tions	and tl	ne latest information	า.		Inspection
Name of the organization								entification number
Part I Fundrais		USA, INC. Complete if the organization answe	rod "V	'oe" or	Eorm 000 Port IV li	ino 1 [.]	13-1810	
required to	complete this par	t.					7. FOIII 990-E2	
 a Mail solicitat b Internet and c Phone solicitat d In-person solicitat 	tions lemail solicitations itations olicitations		tion of tion of fundra	non-g gover aising	overnment grants nment grants events	tees,	or	
) highest paid indiv	art VII) or entity in connection with pr viduals or entities (fundraisers) pursuation			•	ne fur	Yes ndraiser is to b	
(i) Name and addres or entity (fund	s of individual	(ii) Activity	(iii) fundr have c or cor contrib	ustody itrol of	(iv) Gross receipts from activity	tò (o	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No				
Total 3 List all states in wh	ich the organizatio	n is registered or licensed to solicit c	ontrib	utions	or has been notified	it is (exempt from re	poistration
or licensing.			2.1010					

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

Schedule G (Form 990) 2023

LHA 332081 09-13-23

 Schedule G (Form 990) 2023
 MACCABI USA, INC.
 13-1810938
 Page

 Part II
 Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		CHICAGO GOLF	PHILLY GOLF	4	(add col. (a) through
		(event type)	(event type)	(total number)	col. (c))
	1 Gross receipts	237,815.	185,877.	150,501.	574,193
	2 Less: Contributions	110,851.	160,334.	133,703.	404,888
	3 Gross income (line 1 minus line 2)	126,964.	25,543.	16,798.	169,305
	4 Cash prizes				
	5 Noncash prizes		311.		311
	6 Rent/facility costs	1,458.		832.	2,290
	7 Food and beverages	139,811.	12,797.	2,800.	155,408
	8 Entertainment				
I 1	9 Other direct expenses	39,678.	23,847.	29,717.	93,242
1	10 Direct expense summary. Add lines 4 through		· · ·	-	251,251
1	11 Net income summary. Subtract line 10 from I	ine 3, column (d)			-81,946
	J complete in the organization			eported more trian	
	\$15,000 on Form 990-EZ, line 6a.	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	
	\$15,000 on Form 990-EZ, line 6a.	1	(b) Pull tabs/instant		
	\$15,000 on Form 990-EZ, line 6a.	1	(b) Pull tabs/instant		
	\$15,000 on Form 990-EZ, line 6a. 1 Gross revenue 2 Cash prizes	1	(b) Pull tabs/instant		(d) Total gaming (ad col. (a) through col. (
	\$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo		
	 \$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	1	(b) Pull tabs/instant		
	 \$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	
	\$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	
	 \$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	
	 \$15,000 on Form 990-EZ, line 6a. 1 Gross revenue	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	col. (a) through col

b If "Yes," explain: _____

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Schedule G (Form 990) 2023

Sch	edule G (Form 990) 2023	MACCABI	USA,	INC.		13-18	10938	Page 3
						[Yes	No
	to administer charitable gaming?	-			· · · · · · · · · · · · · · · · · · ·	[Yes	No No
13								
а	The organization's facility						13a	%
							13b	%
	Name							
	Address							
						г		<u> </u>
15a	Does the organization have a con	tract with a third	party fror	n whom the or	ganization receives gaming revenue?	L	Yes	└── No
b					\$ and the an	nount		
С	If "Yes," enter name and address	of the third party	/:					
	Nama							
	Name							
	Address							
	Address							
16	Gaming manager information:							
10	danning manager mormation.							
	Name							
	Gaming manager compensation	\$						
				•				
	Description of services provided							
	Director/officer	Employee			endent contractor			
17	Mandatory distributions:							
а	•	r state law to mal	ke charita	ble distribution	s from the gaming proceeds to	г		—
	retain the state gaming license?						Yes	No No
b					d to other exempt organizations or spent	in the		
Da						v and David I		0h 10h
ιa						; and Part I	II, IINES 9, 9	9D, TUD,
	150, 150, 16, and 170, as	applicable. Also	provide a	any additional i	mornation. See instructions.			
		utside facility						
33208	83 09-13-23			~ 4		Schedule	e G (Form	990) 2023
				34				

unuea)	
Schedule G (Form	990)

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SC	HEDULE J	Compensation Information	I	OMB No.	1545-00	47
	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest		20	20	
-	-	Compensated Employees		20	<u>Z</u> J)
Dono	tment of the Treasury	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Pub	ic
	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe		
Nan	ne of the organization		Employer i			mber
		MACCABI USA, INC.	13-1	.81093	8	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a		ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
		line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c	i i i i i i i i i i i i i i i i i i i				
	Travel for com					
		ation and gross-up payments				
	Discretionary	spending account Personal services (such as maid, chauffer	ur, chef)			
-	If any other					
b	•	on line 1a are checked, did the organization follow a written policy regarding payment or				
•		rovision of all of the expenses described above? If "No," complete Part III to explain		1b		
2		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
2	Indianta which if a	of the following the experimetion used to establish the companyation of the experimetion?				
3		ny, of the following the organization used to establish the compensation of the organization's				
		ector. Check all that apply. Do not check any boxes for methods used by a related organizati ation of the CEO/Executive Director, but explain in Part III.				
	X Compensation					
		ompensation consultant <u>X</u> Compensation survey or study				
	·	ther organizations X Approval by the board or compensation of	ommittaa			
			Jonninittee			
4	During the year did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
	organization or a re					
а	•	e payment or change-of-control payment?		4a		X
b		eive payment from a supplemental nonqualified retirement plan?				X
	-	eive payment from an equity-based compensation arrangement?				X
	-	ies 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	,					
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	on			
	contingent on the r					
а	The organization?			5a		X
		ation?				X
		or 5b, describe in Part III.				
6	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n			
	contingent on the n	et earnings of:				
а	The organization?			6a		X
		ation?				X
		or 6b, describe in Part III.				
7	-	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				
		nes 5 and 6? If "Yes," describe in Part III		7		X
8	Were any amounts	reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ne			
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X
9	If "Yes" on line 8, d	id the organization also follow the rebuttable presumption procedure described in				
	Regulations section			9		
For	Paperwork Reducti	on Act Notice, see the Instructions for Form 990.	Sched	lule J (Forr	n 990) 2023

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

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

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

	(E		/-2 and/or 1099-MIS0 compensation	other deferred benef		(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & (iii) Other compensation incentive reportable compensation compensation				reported as deferred on prior Form 990	
(1) MARSHALL EINHORN	(i)	241,288.	0.	3,600.	2,449.	0.	247,337.	0.
CEO	(ii)		0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Schedule J (Form 990) 2023

SCHEDULE O (Form 990)

Name of the organization

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information. **ZUZ5** Open to Public Inspection Employer identification number 13-1810938

OMB No. 1545-0047

MACCABI USA, INC.

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

CONTINUITY THROUGH ATHLETIC, EDUCATIONAL, AND CULTURAL EXPERIENCES FOR

PARTICIPANTS OF ALL AGES.

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

FORM 990, PART VI, SECTION A, LINE 2:

JOEL MAGERMAN (DIRECTOR) AND TONJA MAGERMAN (VICE PRESIDENT) HAVE A FAMILY

RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 2:

DEBORAH LICHTENFELD (DIRECTOR) AND JEFFREY SCHULMAN (DIRECTOR) HAVE A

FAMILY RELATIONSHIP

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

FORM 990 IS DISTRIBUTED ELECTRONICALLY TO BOARD AND REVIEWED PRIOR TO

SUBMISSION.

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

CONFLICT OF INTEREST POLICY IS DISTRIBUTED TO BOARD ANNUALLY AND REVIEWED

ANNUALLY.

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

COMPENSATION LEVELS ARE REVIEWED ANNUALLY BY PERSONNEL COMMITTEE OF BOARD.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.Schedule O (Form 990) 2023LHA332211 11-14-23

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Schedule O (Form 990) 2023	Page
Name of the organization MACCABI USA, INC.	Employer identification number 13-1810938
FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COP	Y OF FORM 990:
AL, AR, CA, FL, GA, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NY, NC, OR	, PA, RI, SC, TN, VA, WV
NI	
FORM 990, PART VI, SECTION C, LINE 19:	
FORM 990 AND GOVERNING DOCUMENTS ARE POSTED ON ORGANIZAT	ION'S WEBSITE.
CONFLICT OF INTEREST POLICY IS AVAILABLE FOR REVIEW UPON	REQUEST.
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUST	274,541.

264576_1

Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

Department of the Treasury Internal Revenue Service

Name of the organization

MACCABI USA, INC.

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

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

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 Part II organizations during the tax year.

organizatione dannig 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	(f) Direct controlling entity		g) 512(b)(13) rolled ity?
				501(c)(3))		Yes	No
THE ENDOWMENT FUND OF MACCABI USA/SPORTS FOR	RAISE AND MAINTAIN FUNDS,						
ISRAEL INC 26-0043932, 1511 WALNUT	AND INVEST AND MANAGE						
STREET, SUITE 401, PHILADELPHIA, PA 19102	ENDOWMENT FUNDS	PENNSYLVANIA	501(C)(3)	LINE 12A, I	MACCABI USA, INC.		х
	-						
	-						
	-						

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

Schedule R (Form 990) 2023

Employer identification number 13-1810938

23 Open to Public Inspection

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

Schedule R (Form 990) 2023 MACCABI USA, INC.

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.

		-	())	()	(0)	()			(1)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	alloca	ortionate tions?	amount in box 20 of Schedule	partne	or Percentage ownership
		country)		sections 512-514)		400010	Yes	No	K-1 (Form 1065)	Yes I	10
	-										
	-										
	1										
											+
	1										
	{										
	4										

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	(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	512(b contr	i) b)(13) rolled iity?			
		country)				400010		Yes				
	1											
	1											

Schedule R (Form 990) 2023 MACCABI USA, INC.

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.					
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?				
а	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		Х	
	Gift, grant, or capital contribution to related organization(s)	1b		Х	
	Gift, grant, or capital contribution from related organization(s)	1c	X		
	Loans or loan guarantees to or for related organization(s)	1d	X		
	Loans or loan guarantees by related organization(s)	1e		Х	
f	Dividends from related organization(s)	1f		Х	
g	Sale of assets to related organization(s)	1g		Х	
	Purchase of assets from related organization(s)	1h		Х	
i	Exchange of assets with related organization(s)	1i		Х	
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		Х	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X	
Т	Performance of services or membership or fundraising solicitations for related organization(s)	11		X	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		Х	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X		
	Sharing of paid employees with related organization(s)	10		Х	
р	Reimbursement paid to related organization(s) for expenses	1p		Х	
q	Reimbursement paid by related organization(s) for expenses	1q		Х	
r	Other transfer of cash or property to related organization(s)	1r		X	
s	Other transfer of cash or property from related organization(s)	1s		X	
2	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.				

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
THE ENDOWMENT FUND OF MACCABI USA/SPORTS			
(1) FOR ISRAEL INC.	С	867,992.	CASH
THE ENDOWMENT FUND OF MACCABI USA/SPORTS			
(2) FOR ISRAEL INC.	D	179,618.	CASH
(3)			
(4)			
(5)			
<u>(6)</u>			

Schedule R (Form 990) 2023 MACCABI USA, INC.

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.

(2)	<u> </u>	C	(d)	10		(#)	(ന)		•	(3)	(3)	(k)
(a) Name, address, and EIN	(b) Primary activity	(c) Legal domicile	(d)	Are Are partners 501(c orgs	all	(f) Share of	(g) Share of		n)	(i) Code V URI	(j) General (
of entity	Primary activity	(state or foreign	Predominant income (related, unrelated, excluded from tax under sections 512-514)	partner: 501(c	s sec. :)(3)	total	end-of-year	tio	opor- nate	Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	managin	
orentity		country)	excluded from tax under	orgs		income	assets		tions?	of Schedule K-1	partner?	
		country)	sections 512-514)	Yes	No	Income	455615	Yes	No	(Form 1065)	Yes No	4
				$\left \right $				\vdash				+
		1										
		1 1										
				+								
	-											
	-											

Schedule R (Form 990) 2023

Part VII Supplemental Information

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

332165 09-28-23