

**Return of Organization Exempt From Income Tax**

**2001**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2001 calendar year, or tax year beginning July 1, 2001, and ending June 30, 2002

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <u>Immigrants Assistance Center, Inc.</u>		<b>D</b> Employer identification number <u>04 2530908</u>
		Number and street (or P O box if mail is not delivered to street address) Room/suite <u>58 Crapo Street</u>		<b>E</b> Telephone number <u>508 996-8113</u>
		City or town state or country and ZIP + 4 <u>New Bedford, MA 02740</u>		<b>F</b> Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

**H and I are not applicable to section 527 organizations**

**H(a)** Is this a group return for affiliates?  Yes  No

**H(b)** If "Yes" enter number of affiliates ▶

**H(c)** Are all affiliates included?  Yes  No

(If "No" attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No

**I** Enter 4 digit GEN ▶

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

**G** Web site ▶

**J** Organization type (check only one) ▶  501(c) ( 3 ) ◀ (insert no)  4947(a)(1) or  527

**K** Check here  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16)

Revenue	<b>1</b> Contributions, gifts, grants and similar amounts received			1d	309,513		
	<b>a</b> Direct public support	<b>1a</b>					
	<b>b</b> Indirect public support	<b>1b</b>					
	<b>c</b> Government contributions (grants)	<b>1c</b>	309,513				
	<b>d</b> Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)						
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)					<b>2</b>	
	<b>3</b> Membership dues and assessments					<b>3</b>	
	<b>4</b> Interest on savings and temporary cash investments					<b>4</b>	2,160
	<b>5</b> Dividends and interest from securities					<b>5</b>	
	<b>6a</b> Gross rents	<b>6a</b>				<b>6c</b>	
	<b>b</b> Less rental expenses	<b>6b</b>					
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)						
<b>7</b> Other investment income (describe ▶ )			<b>7</b>				
<b>8a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	<b>8d</b>			
		<b>8a</b>					
		<b>8b</b>					
		<b>8c</b>					
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))							
<b>9</b> Special events and activities (attach schedule)			<b>9c</b>				
<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1a)	<b>9a</b>						
<b>b</b> Less direct expenses other than fundraising expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)							
<b>10a</b> Gross sales of inventory, less returns and allowances		<b>10a</b>	<b>10c</b>				
	<b>b</b> Less cost of goods sold	<b>10b</b>					
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)						
<b>11</b> Other revenue (from Part VII, line 103)			<b>11</b>				
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			<b>12</b>	311,581			
Expenses	<b>13</b> Program services (from line 44, column (B))			<b>13</b>	301,002		
	<b>14</b> Management and general (from line 44, column (C))			<b>14</b>	33,001		
	<b>15</b> Fundraising (from line 44, column (D))			<b>15</b>			
	<b>16</b> Payments to affiliates (attach schedule)			<b>16</b>			
	<b>17</b> Total expenses (add lines 13 and 14, column (A))			<b>17</b>	334,009		
Net Assets	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)			<b>18</b>	(22,328)		
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))			<b>19</b>	202,579		
	<b>20</b> Other changes in net assets or fund balances (attach explanation)			<b>20</b>			
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)			<b>21</b>	180,351		

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**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc	45,008	22,504	22,504	
26	Other salaries and wages	161,310	161,310		
27	Pension plan contributions				
28	Other employee benefits				
29	Payroll taxes	39,725	35,753	3,972	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees	11,814	5,907	5,907	
33	Supplies	6,183	5,565	518	
34	Telephone	5,215	5,215		
35	Postage and shipping				
36	Occupancy				
37	Equipment rental and maintenance				
38	Printing and publications	975	975		
39	Travel	2,141	2,141		
40	Conferences, conventions, and meetings	2,973	2,973		
41	Interest				
42	Depreciation depletion, etc (attach schedule)				
43	Other expenses not covered above (itemize) a				
	b Advertising	2,216	2,216		
	c Grant Programs	53,081	53,081		
	d Miscellaneous	274	274		
	e Direct Disbursements	3,094	3,094		
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) (D), carry these totals to lines 13-15	334,009	301,008	33,001	

**Joint Costs** Check  if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_, (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III. Statement of Program Service Accomplishments** (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? ▶

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

**Program Service Expenses**  
 (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)

a	Assist Immigrants in obtaining financial assistance, counseling and translation services, obtain citizenship, etc.	(Grants and allocations \$ _____ )	301,008
b		(Grants and allocations \$ _____ )	
c		(Grants and allocations \$ _____ )	
d		(Grants and allocations \$ _____ )	
e	Other program services (attach schedule)	(Grants and allocations \$ _____ )	
f	<b>Total of Program Service Expenses</b> (should equal line 44 column (B), Program services)		<b>301,008</b>

**Part IV Balance Sheets** (See Specific Instructions on page 24)

		(A) Beginning of year		(B) End of year	
<i>Note</i> Where required attached schedules and amounts within the description column should be for end-of-year amounts only					
<b>Assets</b>	45	Cash—non-interest-bearing	56,647	45	26,291
	46	Savings and temporary cash investments	140,251	46	141,871
	47a	Accounts receivable	14,222	47c	17,728
	b	Less allowance for doubtful accounts			
	48a	Pledges receivable		48c	
	b	Less allowance for doubtful accounts		48c	
	49	Grants receivable		49	
	50	Receivables from officers, directors, trustees and key employees (attach schedule)		50	
	51a	Other notes and loans receivable (attach schedule)		51c	
	b	Less allowance for doubtful accounts		51c	
	52	Inventories for sale or use		52	
	53	Prepaid expenses and deferred charges		53	
	54	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a	Investments—land buildings, and equipment basis	20,319	55c	-0-
	b	Less accumulated depreciation (attach schedule)	20,319		
	56	Investments—other (attach schedule)		56	
	57a	Land, buildings, and equipment basis		57c	
	b	Less accumulated depreciation (attach schedule)		57c	
	58	Other assets (describe <input type="checkbox"/> )		58	
59	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)	211,120	59	185,890	
<b>Liabilities</b>	60	Accounts payable and accrued expenses	8,423	60	5,539
	61	Grants payable		61	
	62	Deferred revenue		62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a	Tax exempt bond liabilities (attach schedule)		64a	
	b	Mortgages and other notes payable (attach schedule)		64b	
	65	Other liabilities (describe <input type="checkbox"/> )		65	
66	<b>Total liabilities</b> (add lines 60 through 65)	8,423	66	5,539	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		202,697	67	180,351
	67	Unrestricted			
	68	Temporarily restricted			
	69	Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			70	
	70	Capital stock, trust principal, or current funds			
	71	Paid in or capital surplus or land building, and equipment fund			
	72	Retained earnings, endowment, accumulated income, or other funds			
73	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72 column (A) must equal line 19, column (B) must equal line 21)	202,697	73	180,351	
74	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	211,120	74	185,890	

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

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26)

a	Total revenue, gains and other support per audited financial statements ▶	a	311,681
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$ _____		
(2)	Donated services and use of facilities \$ _____		
(3)	Recoveries of prior year grants \$ _____		
(4)	Other (specify) _____		
	\$ _____		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify) _____		
	\$ _____		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	311,681

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

a	Total expenses and losses per audited financial statements ▶	a	334,009
b	Amounts included on line a but not on line 17 Form 990		
(1)	Donated services and use of facilities \$ _____		
(2)	Prior year adjustments reported on line 20 Form 990 \$ _____		
(3)	Losses reported on line 20 Form 990 \$ _____		
(4)	Other (specify) _____		
	\$ _____		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$ _____		
(2)	Other (specify) _____		
	\$ _____		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	334,009

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated see Specific Instructions on page 26)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Edward Macedo 183 Alva St. New Bedford, MA	President	-0-		
Antonio Oliveira 219 Seabury St. New Bedford, MA	Treasurer	-0-		
Carl Bizzara 399 Cedar Grove St. New Bedford, MA	Secretary	-0-		

75 Did any officer, director, trustee or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?  Yes  No  
If "Yes" attach schedule—see Specific Instructions on page 27

**Part VI Other Information** (See Specific Instructions on page 27.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes" attach a conformed copy of the changes		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If "Yes" has it filed a tax return on Form 990-T for this year?		X
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
81a	Enter direct or indirect political expenditures. See line 81 instructions. <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
82b	If "Yes" you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		X
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85a	501(c)(4), (5) or (6) organizations. Were substantially all dues nondeductible by members?		
85b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
85c	Dues, assessments, and similar amounts from members		
85d	Section 162(e) lobbying and political expenditures		
85e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
85f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		
85g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
85h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86a	501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12		
86b	b Gross receipts, included on line 12, for public use of club facilities		
87a	501(c)(12) orgs. Enter a Gross income from members or shareholders		
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89a	501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> section 4912 <input type="checkbox"/> section 4955 <input type="checkbox"/>		
89b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
89c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
89d	Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a	List the states with which a copy of this return is filed <input type="checkbox"/> Massachusetts		
90b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)		
91	The books are in care of <input type="checkbox"/> Helene Marques Telephone no. <input type="checkbox"/> (508) 996-8113 Located at <input type="checkbox"/> 58 Crapo St., New Bedford, MA ZIP + 4 <input type="checkbox"/> 02770		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92		



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

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

OMB No 1545 0047

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

**2001**

**Supplementary Information—(See separate instructions )**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Immigrants Assistance Center, Inc.

Employer identification number

04 253098

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None")

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

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
Payroll Plus 010-48-4009	Bookkeeping	11,387
Virginia Aguiar 023-44-9316	Program Services	22,352
Maria Sousa 022-65-5897	" "	11,386
Gary Gomes 022-44-3477	" "	2,400
Bruce A. Almeida, P.C. 04-3227449	Audit	1,800
Total number of others receiving over \$50,000 for professional services ▶		

**Part III** Statements About Activities (See page 2 of the instructions)

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

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

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

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

Provide the following information about the supported organizations (See page 5 of the instructions )

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

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

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

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

Calendar year (or fiscal year beginning in) ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants and contributions received (Do not include unusual grants. See line 28.)	422,624	351,959	314,628	239,820	1,329,031
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	5,141	2,257	855	425	8,678
18 Gross income from interest dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	427,765	354,216	315,483	240,245	1,337,709
24 Line 23 minus line 17	427,765	354,216	315,483	240,245	1,337,709
25 Enter 1% of line 23	4,278	3,542	3,155	2,402	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24 ▶				26a 26,754
	b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶				26b -0-
	c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶				26c 1,337,709
	d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____ ▶				26d
	e Public support (line 26c minus line 26d total) ▶				26e 1,337,709
	f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶				26f 100 %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:				
	(2000)	(1999)	(1998)	(1997)	
	b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:				
	(2000)	(1999)	(1998)	(1997)	
	c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____ ▶				27c
	d Add Line 27a total _____ and line 27b total _____ ▶				27d
	e Public support (line 27c total minus line 27d total) ▶				27e
	f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶   27f				
	g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶				27g %
	h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶				27h %
28 Unusual Grants	For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.				

**Part V Private School Questionnaire** (See page 7 of the instructions)  
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

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

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	n
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	0
38	Total lobbying expenditures (add lines 36 and 37)	38	N
39	Other exempt purpose expenditures	39	E
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount Enter the amount from the following table—		
	<b>If the amount on line 40 is—</b>	<b>The lobbying nontaxable amount is—</b>	
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	

**Caution** If there is an amount on either line 43 or line 44 you must file Form 4720

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

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable amount				
49	Grassroots ceiling amount (150% of line 48(e))				
50	Grassroots lobbying expenditures				

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

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

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

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

Yes	No	Amount
	X	
	X	
	X	N
	X	0
	X	N
	X	E
	X	
	X	

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



IMMIGANTS ASSISTANCE CENTER, INC.

04-2530909

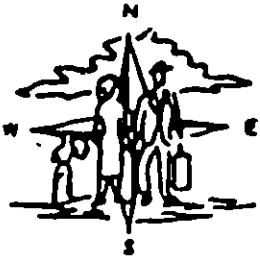
FORM 990 - YEAR ENDING JUNE 30, 2002

Depreciation Expense:

	<u>Cost</u>	<u>Accumulated Depreciation 6/30/98</u>	<u>Book Value</u>
Office Equipment and Furniture	\$20,319	\$20,319	-0-

5 Year Life  
Staight Line Method

3A  
8/29/02



# IMMIGRANTS' ASSISTANCE CENTER, INC.

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New Bedford, MA 02740  
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30 Main Street  
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299 Coggeshall Street  
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Tel 508 984-4157  
Fax 508 990-7316

FY 02

## BOARD OF DIRECTORS

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183 Alva St  
New Bedford, MA 02740

### Vice-President

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49 Ruthland St  
New Bedford, MA 02745

### Secretary

Mr Carl Bizarro  
399 Cedar Grove  
New Bedford, MA 02740

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Mr Antonio Oliveira  
219 Seabury St  
New Bedford, MA 02745

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Attorney and Counselor at Law  
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New Bedford, MA 02740

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City Solicitor  
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159 Myrtle St  
New Bedford, MA 02746

Theresa Larson  
124 Ryder St  
N Dartmouth MA 02747

Mr Emilio Cruz  
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New Bedford, MA 02745

Ms Gloria Mulcahy  
47 Borden St  
New Bedford, MA 02740

Mr Peter Fusco  
389 Bolton St  
New Bedford, MA 02740

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