

Part II Statement of Functional Expenses

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

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 119,034.	36,901.	64,278.	17,855.
26 Other salaries and wages	26 665,280.	598,752.	13,306.	53,222.
27 Pension plan contributions	27 12,552.		12,552.	
28 Other employee benefits	28 83,760.	67,008.	11,726.	5,026.
29 Payroll taxes	29 75,328.	58,003.	9,039.	8,286.
30 Professional fundraising fees	30			
31 Accounting fees	31 5,069.		5,069.	
32 Legal fees	32			
33 Supplies	33 36,955.	28,825.	5,174.	2,956.
34 Telephone	34 19,024.	14,839.	2,663.	1,522.
35 Postage and shipping	35 11,649.	9,319.	1,165.	1,165.
36 Occupancy	36 41,699.	32,942.	6,255.	2,502.
37 Equipment rental and maintenance	37 14,452.	12,284.	1,445.	723.
38 Printing and publications	38 2,741.	2,138.	329.	274.
39 Travel	39 10,085.	7,765.	1,513.	807.
40 Conferences, conventions, and meetings	40 2,546.	1,960.	382.	204.
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 7,289.	5,759.	1,093.	437.
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 5	43e 247,997.	156,081.	21,714.	70,202.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D) carry these totals to lines 13-15	44 1,355,460.	1,032,576.	157,703.	165,181.

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____ (ii) the amount allocated to Program services \$ _____ (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose?

PUBLIC INTEREST LAW FIRM

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 SEE FOOTNOTE # 1				
		(Grants and allocations \$ _____)		1,032,576.
b				
		(Grants and allocations \$ _____)		
c				
		(Grants and allocations \$ _____)		
d				
		(Grants and allocations \$ _____)		
e Other program services (attach schedule)		(Grants and allocations \$ _____)		
f Total of Program Service Expenses (should equal line 44, column (B), Program services)				1,032,576.

Part IV Balance Sheets

Note Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	2,000.	45	3,000.
	46 Savings and temporary cash investments	527,372.	46	352,481.
	47 a Accounts receivable			
	b Less allowance for doubtful accounts		47c	
	48 a Pledges receivable	144,817.		
	b Less allowance for doubtful accounts		48c	144,817.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	2,644.	53	1,235.
	54 Investments - securities		54	
	55 a Investments - land, buildings, and equipment basis			
	b Less accumulated depreciation		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment basis	111,665.			
b Less accumulated depreciation STMT 7	83,034.	25,217.	57c	28,631.
58 Other assets (describe ► SECURITY DEPOSITS)		2,500.	58	2,500.
59 Total assets (add lines 45 through 58) (must equal line 74)	651,815.	59	532,664.	
Liabilities	60 Accounts payable and accrued expenses	10,052.	60	17,095.
	61 Grants payable		61	
	62 Deferred revenue	211,281.	62	78,900.
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ► SEE STATEMENT 8)	10,107.	65	11,589.
66 Total liabilities (add lines 60 through 65)	231,440.	66	107,584.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds	284,375.	70	415,080.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds STMT 6	136,000.	72	10,000.
73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 column (B) must equal line 21)	420,375.	73	425,080.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	651,815.	74	532,664.	

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 VI Other Information

		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
78 a	Did the organization have unrelated business gross income of \$1 000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	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
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?		X
82 a	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
b	If "Yes," you may indicate the value of these items here Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? N/A		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible? N/A		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A		
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A		
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A		
	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		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f? N/A		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A		
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 N/A, section 4912 N/A, section 4955 N/A		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction N/A		
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 N/A		
d	Enter Amount of tax on line 89c, above reimbursed by the organization N/A		
90 a	List the states with which a copy of this return is filed NEW JERSEY		
b	Number of employees employed in the pay period that includes March 12, 2001 90b 14		

91 The books are in care of EDUCATION LAW CENTER INC. Telephone no 973-624-1815
 Located at 155 WASHINGTON ST., #205, NEWARK, NJ ZIP +4 07102

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	1,170.	
96 Dividends and interest from securities			18	13,724.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					-38,565.
101 Net income or (loss) from special events					187,730.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <u>SALE OF BOOKLETS & MATL</u>					60.
b <u>RECOVERY OF ATTNY FEES</u>					33,222.
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		0.		14,894.	182,447.
105 Total (add line 104, columns (B), (D), and (E))					197,341.

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
103A	<u>SALE OF EDUCATIONAL MATERIALS, PUBLICATION AND BOOKLETS TO PUBLICIZE OUR COUNSELLING PROGRAMS</u>

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

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

Accompanying schedules and statements and to the best of my knowledge and belief, it is true information of which preparer has any knowledge

1/12/03
COLE LEWIS,
SECRETARY/TREASURER

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 ▶ \$ _____ \$ 2,572. (Must equal amounts on line 38, Part VI-A, or line i 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	1 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?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	2d X	
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X
Note 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.)	1,127,040.	606,005.	673,185.	583,285.	2,989,515.
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	243,369.	336,491.	158,772.	100,261.	838,893.
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	15,535.	10,140.	21,124.	15,415.	62,214.
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	1,385,944.	952,636.	853,081.	698,961.	3,890,622.
24 Line 23 minus line 17	1,142,575.	616,145.	694,309.	598,700.	3,051,729.
25 Enter 1% of line 23	13,859.	9,526.	8,531.	6,990.	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	61,035.
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	3,051,729.
d Add: Amounts from column (e) for lines 18 <u>62,214.</u> 19 _____ 22 _____ 26b _____		26d	62,214.
e Public support (line 26c minus line 26d total)		26e	2,989,515.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f	97.9614%

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) N/A (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	N/A
d Add: Line 27a total _____ and line 27b total _____		27d	N/A
e Public support (line 27c total minus line 27d total)		27e	N/A
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).	27f	N/A	
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27g	N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		27h	N/A %

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.

NONE

Part V Private School Questionnaire (See page 7 of the instructions)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

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

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)		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	0.
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	2,572.
38	Total lobbying expenditures (add lines 36 and 37)	38	2,572.
39	Other exempt purpose expenditures	39	1,352,888.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,355,460.
41	Lobbying nontaxable amount Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500 000		
	Over \$500 000 but not over \$1 000 000		
	Over \$1,000 000 but not over \$1 500 000		
	Over \$1,500 000 but not over \$17 000 000		
	Over \$17 000 000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100 000 plus 15% of the excess over \$500 000		
	\$175 000 plus 10% of the excess over \$1,000 000		
	\$225 000 plus 5% of the excess over \$1 500 000		
	\$1 000 000		
41		41	210,546.
42	Grassroots nontaxable amount (enter 25% of line 41)	42	52,637.
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0.
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0.

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	210,546.	189,545.	158,041.	0.	558,132.
46					837,198.
47	2,572.	1,751.	2,455.	0.	6,778.
48	52,637.	47,386.	39,510.	0.	139,533.
49					209,300.
50		0.	0.	0.	0.

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)

N/A

During the year did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of	Yes	No	Amount
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)			0.

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

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	COMPUTER EQUIPMENT	010996200DB5	DB5	.00	21	1,410.			1,410.	1,409.		0.
2	COMPUTER EQUIPMENT	010396200DB5	DB5	.00	21	3,033.			3,033.	3,033.		0.
3	COMPUTER EQUIPMENT	010396200DB5	DB5	.00	21	2,743.			2,743.	2,743.		0.
4	COMPUTER EQUIPMENT	010396200DB5	DB5	.00	21	2,594.			2,594.	2,594.		0.
5	COMPUTER EQUIPMENT	013096200DB5	DB5	.00	21	2,153.			2,153.	2,153.		0.
6	COMPUTER EQUIPMENT	030596200DB5	DB5	.00	21	1,249.			1,249.	1,249.		0.
7	COMPUTER EQUIPMENT	092096200DB5	DB5	.00	21	1,673.			1,673.	1,673.		0.
8	COMPUTER EQUIPMENT	020896200DB5	DB5	.00	21	481.			481.	480.		0.
9	POSTAGE MAILING EQUIPMENT	050396200DB5	DB5	.00	17	1,620.			1,620.	1,620.		0.
10	COMPUTER EQUIPMENT	021696200DB5	DB5	.00	21	2,498.			2,498.	2,498.		0.
11	COMPUTER EQUIPMENT	021496200DB5	DB5	.00	21	1,424.			1,424.	1,424.		0.
12	OFFICE EQUIPMENT AND FURNITURE	VARIES		.000	21	28,042.			28,042.	28,042.		0.
13	COMPUTER EQUIPMENT	050697200DB5	DB5	.00	21	1,893.			1,893.	1,784.		109.
14	COMPUTER EQUIPMENT	091297200DB5	DB5	.00	21	1,908.			1,908.	1,799.		109.
15	COMPUTER EQUIPMENT	022497200DB5	DB5	.00	21	3,858.			3,858.	3,636.		222.
16	COMPUTER EQUIPMENT	100196200DB7	DB7	.00	21	564.			564.	438.		50.
17	COMPUTER EQUIPMENT	051897200DB7	DB7	.00	21	416.			416.	323.		37.
18	OFFICE FURNITURE	031097200DB7	DB7	.00	17	625.			625.	485.		56.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179, Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	LEASEHOLD IMPROVEMENTS	022097SL		39.00	17	3,880.			3,880.	458.		99.
20	COMPUTER EQUIPMENT	062998200DB5.00		5.00	21	2,038.			2,038.	1,686.		235.
21	LEASEHOLD IMPROVEMENTS	101397SL		39.00	17	4,100.			4,100.	416.		105.
22	COMPUTER EQUIPMENT	021998200DB5.00		5.00	21	3,173.			3,173.	2,625.		365.
23	COMPUTER EQUIPMENT	022498200DB5.00		5.00	21	495.			495.	409.		57.
24	OFFICE EQUIPMENT	062998200DB7.00		7.00	17	500.			500.	344.		45.
25	OFFICE EQUIPMENT	092198200DB7.00		7.00	17	600.			600.	413.		53.
26	OFFICE EQUIPMENT	100197200DB7.00		7.00	17	3,644.			3,644.	2,505.		325.
27	COMPUTER EQUIPMENT	110398200DB7.00		7.00	17	1,230.			1,230.	692.		154.
28	COMPUTER EQUIPMENT	111098200DB7.00		7.00	17	1,200.			1,200.	676.		150.
29	COMPUTER EQUIPMENT	021699200DB7.00		7.00	17	1,579.			1,579.	889.		197.
30	COMPUTER EQUIPMENT	022499200DB7.00		7.00	17	2,016.			2,016.	1,135.		252.
31	COMPUTER EQUIPMENT	041299200DB7.00		7.00	17	1,555.			1,555.	875.		194.
32	OFFICE EQUIPMENT	101298200DB7.00		7.00	17	400.			400.	225.		50.
33	COMPUTER EQUIPMENT	061500200DB5.00		5.00	17	1,065.			1,065.	522.		217.
34	COMPUTER EQUIPMENT	062600200DB5.00		5.00	17	307.			307.	150.		63.
35	COMPUTER EQUIPMENT	072000200DB5.00		5.00	17	698.			698.	300.		159.
36	COMPUTER EQUIPMENT	081800200DB5.00		5.00	17	2,247.			2,247.	966.		512.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis - ITC, 179 Salvage	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	COMPUTER EQUIPMENT	090100	200DB5	5.00	17	881.			881.	379.		201.
38	COMPUTER EQUIPMENT	091200	200DB5	5.00	17	385.			385.	165.		88.
39	OFFICE EQUIPMENT	061300	200DB5	5.00	17	2,995.			2,995.	1,467.		611.
40	FURNITURE & FIXTURE	092900	200DB7	7.00	17	972.			972.	303.		191.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	16	3,200.			3,200.	89.		82.
42	COMPUTER EQUIPMENT	110700	200DB5	5.00	17	115.			115.	40.		30.
43	COMPUTER EQUIPMENT	112900	200DB5	5.00	17	744.			744.	261.		193.
44	COMPUTER EQUIPMENT	032601	200DB5	5.00	17	1,168.			1,168.	292.		350.
45	COMPUTER EQUIPMENT	091901	200DB5	5.00	17	1,591.			1,591.	80.		604.
46	COMPUTER EQUIPMENT	061902	200DB5	5.00	19B	4,825.			4,825.			724.
47	COMPUTER EQUIPMENT	072502	200DB5	5.00	19B	5,348.			5,348.			267.
48	OFFICE EQUIPMENT	031202	200DB5	5.00	19B	530.			530.			133.
	* TOTAL 990 PAGE 2 DEPR					111,665.		0.	111,665.	75,745.	0.	7,289.

FOOTNOTES

STATEMENT 1

EDUCATION LAW CENTER INC
LIST OF TRUSTEES FOR FORM 990 PAGE 4 PART V

ROBERT BONAZZI, EXECUTIVE DIRECTOR, NJEA
180 WEST STATE STREET, TRENTON, NJ 08607

JUNIUS WILLIAMS, ESQ.
132 HARPER AVENUE, IRVINGTON, NJ 07111

HELEN LINDSAY
129 SHERWOOD ROAD, RIDGEWOOD, NJ 07450

LAWRENCE LUSTBERG, ESQ. CRUMMY, DEL DEO, DOLAN
1 RIVERFRONT PLAZA, NEWARK, NJ 07102

DR. JULIA A. MILLER
14 STANFORD PLACE, MONTCLAIR, NJ 07042

MARY NASH
27 KOHRING CIRCLE, HARRINGTON PARK, NJ 07640

DR. ANA MARIA SCHUHMAN
6 DEER PATH, HOLMDEL, NJ

MARCIAL BROWN
123 WASHINGTON STREET, NEWARK, NJ 07102

GERALDINE SIMS
377 SOUTH HARRISON ST. EAST ORANGE, NJ 07017
TOM CORCORAN, ESQ.
3440 MARKET STREET, # 560 PHILADEPHIA, PA 19104-3325

ANNA TALIAFERRO
106 17TH AVENUE, PATERSON NJ 07513

PAUL L. TRACTENBERG, ESQ. RUTGERS UNIVERSITY SCHOOL OF LAW
123 WASHINGTON STEET, NEWARK, NJ 07102

DR. CARLO PARRAVANO
PO BOX 2000, RY 60-215, RAHWAY, NJ 07065

JOHN E. PAGE, ESQ.
219 MOUNT AIRY RD., BASKING RIDGE, NJ 07920

PHILLIP THOMAS
CENTER STREET, NEWARK, NJ 07102

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2002

EDUCATION LAW CENTER: HISTORY AND ACTIVITIES

FOUNDED IN 1973, EDUCATION LAW CENTER IS A PUBLIC INTEREST LAW FIRM THAT PROVIDES FREE LEGAL ASSISTANCE TO CHILDREN, PARENTS, AND COMMUNITY GROUPS IN MATTERS INVOLVING PUBLIC ELEMENTARY AND SECONDARY EDUCATION IN NEW JERSEY. ELC'S PRIMARY MISSION IS TO ASSURE EQUAL EDUCATIONAL OPPORTUNITY TO POOR CHILDREN, MINORITY CHILDREN, AND CHILDREN WITH DISABILITIES.

THE MAJOR FOCUS OF ELC'S PROGRAM HAS LONG BEEN THE EDUCATIONAL RIGHTS OF POOR AND MINORITY CHILDREN IN NEW JERSEY'S POOR URBAN DISTRICTS. IN ADDITION, EVEN THOUGH ELC RECEIVES NO FEDERAL FUNDING TO PROTECT THE EDUCATION OF CHILDREN WITH DISABILITIES, CLOSE TO 70% OF ELC'S REQUESTS FOR ASSISTANCE CONCERN PROBLEMS RELATING TO THE EDUCATION OF CHILDREN WITH DISABILITIES. MORE THAN THREE-FOURTHS OF THESE REQUESTS COME FROM PARENTS OR PROFESSIONALS IN NEW JERSEY'S POOR URBAN DISTRICTS. THE QUALITY OF ELC'S ADVOCACY ON BEHALF OF THESE CHILDREN IS RECOGNIZED. STATE GOVERNMENT ATTORNEYS WHO ARE FEDERALLY FUNDED PURCHASE ELC PUBLICATIONS FOR DISTRIBUTION TO PARENTS OF CHILDREN WITH DISABILITIES. THE ELC MISSION IS REALIZED THROUGH THE PROVISION OF FOUR SERVICES. THROUGH "CONFLICT RESOLUTION" ELC PROVIDES INFORMATION, COUNSELING, AND, WHEN NECESSARY, DIRECT INTERVENTION FOR PARENTS WITH SCHOOL AUTHORITIES.

"PUBLIC EDUCATION" ON THE LAWS GOVERNING THE PUBLIC SCHOOLS IS CONDUCTED THROUGH PUBLIC PRESENTATIONS, WORKSHOPS, AND THE PRODUCTION AND DISTRIBUTION OF 30 PUBLICATIONS. ELC STAFF CONDUCT "OUTREACH" TO OVER 3000 ORGANIZATIONS, INSTITUTIONS, AND AGENCIES THROUGHOUT NEW JERSEY AND "ADVOCACY" BEFORE ALL THREE BRANCHES OF GOVERNMENT. WHEN EFFORTS AT CONFLICT RESOLUTION FAIL, ELC ATTORNEYS PROVIDE LEGAL REPRESENTATION AT ADMINISTRATIVE HEARINGS AND IN COURT IN INDIVIDUAL AND CLASS ACTION CASES WHICH HAVE WIDESPREAD APPLICATION.

A SIGNIFICANT PORTION OF STAFF TIME IS DEVOTED TO PROVIDING DIRECT LEGAL ASSISTANCE TO INDIVIDUAL PARENTS AND STUDENTS AND TO PROVIDING TRAINING TO PARENT GROUPS AND TO STAFF OF NON-PROFIT AND PUBLIC AGENCIES. PARENTS OR STUDENT IN NEW JERSEY WHO HAS AN "EDUCATION LAW" PROBLEM CAN SPEAK WITH ONE OF ELC'S THREE ATTORNEYS, OR BE REFERRED ELSEWHERE.

THOUSANDS OF PARENTS, SERVICE-PROVIDERS, AND ATTORNEYS CALL EACH YEAR; AND, ADDITION, TO LEGAL ADVICE, THEY RECEIVE COPIES OF ELC PUBLICATIONS ON SPECIFIC PROBLEMS ARISING IN EVERY AREA OF PUBLIC SCHOOL EDUCATION.

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2002, THEY SERVED

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 2

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
GREEN CENTURY EQUITY FUND	44,760.	60,657.	0.	-15,897.
DRYFUS FUND	42,643.	65,311.	0.	-22,668.
TO FORM 990, PART I, LINE 8	87,403.	125,968.	0.	-38,565.

FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 3

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
VARIOUS SMALL CONTRIBUTIONS FROM PUBLIC FUND RAISING EVENTS	187,730.		187,730.		187,730. 0.
TO FM 990, PART I, LINE 9	187,730.		187,730.		187,730.

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
DESCRIPTION			
		AMOUNT	
UNREALISED LOSSES HOLDING ON SECURITIES		13,428.	
TOTAL TO FORM 990, PART I, LINE 20		13,428.	

FORM 990	OTHER EXPENSES			STATEMENT 5
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BOOKS & SUBSCRIPTIONS	7,809.	7,028.	469.	312.
LITIGATION EXPENSES	23,938.	21,544.	1,436.	958.
INSURANCE	5,937.	890.	5,047.	
BANK CHARGES	1,488.		1,488.	
DUES	1,774.	1,597.	177.	
CONSULTANTS & OUTSIDE SERVICES	123,907.	75,022.	5,001.	43,884.
PAYROLL PROCESSING	2,042.		2,042.	
ANNUAL REGISTRATION FEE	265.		265.	
OFFICE EXPENSES	4,008.		4,008.	
PERFORMANCE	13,723.			13,723.
MAILING & SHIPPING	6,636.			6,636.
REFRESHMENTS	4,689.			4,689.
ENDOWMENT MANAGEMENT FEE	1,781.		1,781.	
JOINT PROJECT EXPENSES	50,000.	50,000.		
TOTAL TO FM 990, LN 43	247,997.	156,081.	21,714.	70,202.

FORM 990	OTHER FUNDS	STATEMENT	6
<u>DESCRIPTION</u>		(A) BEGINNING OF YEAR	(B) END OF YEAR
ENDOWMENT FUND		136,000.	10,000.
TOTAL INCLUDED ON FORM 990, LINE 72		136,000.	10,000.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
COMPUTER EQUIPMENT	1,410.	1,409.	1.
CPMPUTER EQUIPMENT	3,033.	3,033.	0.
COMPUTER EQUIPMENT	2,743.	2,743.	0.
COMPUTER EQUIPMENT	2,594.	2,594.	0.
COMPUTER EQUIPMENT	2,153.	2,153.	0.
COMPUTER EQUIPMENT	1,249.	1,249.	0.
COMPUTER EQUIPMENT	1,673.	1,673.	0.
COMPUTER EQUIPMENT	481.	480.	1.
POSTAGE MAILING EQUIPMENT	1,620.	1,620.	0.
COMPUTER EQUIPMENT	2,498.	2,498.	0.
COMPUTER EQUIPMENT	1,424.	1,424.	0.
OFFICE EQUIPMENT AND FURNITURE	28,042.	28,042.	0.
COMPUTER EQUIPMENT	1,893.	1,893.	0.
COMPUTER EQUIPMENT	1,908.	1,908.	0.
COMPUTER EQUIPMENT	3,858.	3,858.	0.
COMPUTER EQUIPMENT	564.	488.	76.
COMPUTER EQUIPMENT	416.	360.	56.
OFFICE FURNITURE	625.	541.	84.
LEASEHOLD IMPROVEMENTS	3,880.	557.	3,323.
COMPUTER EQUIPMENT	2,038.	1,921.	117.
LEASEHOLD IMPROVEMENTS	4,100.	521.	3,579.
COMPUTER EQUIPMENT	3,173.	2,990.	183.
COMPUTER EQUIPMENT	495.	466.	29.
OFFICE EQUIPMENT	500.	389.	111.
OFFICE EQUIPMENT	600.	466.	134.
OFFICE EQUIPMENT	3,644.	2,830.	814.
COMPUTER EQUIPMENT	1,230.	846.	384.
COMPUTER EQUIPMENT	1,200.	826.	374.
COMPUTER EQUIPMENT	1,579.	1,086.	493.
COMPUTER EQUIPMENT	2,016.	1,387.	629.
COMPUTER EQUIPMENT	1,555.	1,069.	486.
OFFICE EQUIPMENT	400.	275.	125.
COMPUTER EQUIPMENT	1,065.	739.	326.
COMPUTER EQUIPMENT	307.	213.	94.
COMPUTER EQUIPMENT	698.	459.	239.
COMPUTER EQUIPMENT	2,247.	1,478.	769.
COMPUTER EQUIPMENT	881.	580.	301.
COMPUTER EQUIPMENT	385.	253.	132.
OFFICE EQUIPMENT	2,995.	2,078.	917.
FURNITURE & FIXTURE	972.	494.	478.
LEASEHOLD IMPROVEMENT	3,200.	171.	3,029.
COMPUTER EQUIPMENT	115.	70.	45.
COMPUTER EQUIPMENT	744.	454.	290.
COMPUTER EQUIPMENT	1,168.	642.	526.
COMPUTER EQUIPMENT	1,591.	684.	907.
COMPUTER EQUIPMENT	4,825.	724.	4,101.

COMPUTER EQUIPMENT	5,348.	267.	5,081.
OFFICE EQUIPMENT	530.	133.	397.
TOTAL TO FORM 990, PART IV, LN 57	<u>111,665.</u>	<u>83,034.</u>	<u>28,631.</u>

FORM 990	OTHER LIABILITIES	STATEMENT	8
DESCRIPTION			AMOUNT
FEDERAL WITHHOLDING TAX PAYABLE			11,589.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B			11,589.

Depreciation and Amortization
(Including Information on Listed Property) **990**

▶ See separate instructions ▶ Attach to your tax return

Name(s) shown on return

Business or activity to which this form relates

Identifying number

EDUCATION LAW CENTER, INC.

FORM 990 PAGE 2

22-2014555

Part I Election To Expense Certain Tangible Property Under Section 179 Note If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See instructions for a higher limit for certain businesses	1	24,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0 If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002 Add lines 9 and 10, less line 12	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15	Property subject to section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	82.

Part III MACRS Depreciation (Do not include listed property) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	4,899.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3 year property						
b 5 year property		10,703.	5 YRS.	MQ	200DB	1,124.
c 7 year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	/		27 5 yrs	MM	S/L	
	/		27 5 yrs	MM	S/L	
i Nonresidential real property	/		39 yrs	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs		S/L	
c	40 year	/	40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property Enter amount from line 28	21	1,184.
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr	22	7,289.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement)
Note For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution See instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for listed property acquired after September 10, 2001, and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use								
		%						
STATEMENT 9							1,184.	
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1							28	1,184.
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
 If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year	SEE PART V STATEMENT											
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners			
39 Do you treat all use of vehicles by employees as personal use?			
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?			
41 Do you meet the requirements concerning qualified automobile demonstration use?			
Note If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles			

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2001 tax year					
43 Amortization of costs that began before your 2001 tax year					43
44 Total Add amounts in column (f) See instructions for where to report					44

FORM 4562, PART V LISTED PROPERTY INFORMATION-MORE THAN 50% STATEMENT 9

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
(J) AUTO NO	(K) TOTAL MILES	(L) BUSINESS MILES	(M) COMMUTING MILES	(N) PERSONAL MILES	(O) WAS VEH. AVAIL.? Y N	(P) > 5% OWNER? Y N	(Q) ANOTHER VEH. AVAILABLE? Y N	
COMPUTER EQUIPMENT	01/09/96	100.00	1,410.	1,410.	5.00	200DB-HY		
COMPUTER EQUIPMENT	01/03/96	100.00	3,033.	3,033.	5.00	200DB-HY		
COMPUTER EQUIPMENT	01/03/96	100.00	2,743.	2,743.	5.00	200DB-HY		
COMPUTER EQUIPMENT	01/03/96	100.00	2,594.	2,594.	5.00	200DB-HY		
COMPUTER EQUIPMENT	01/30/96	100.00	2,153.	2,153.	5.00	200DB-HY		
COMPUTER EQUIPMENT	03/05/96	100.00	1,249.	1,249.	5.00	200DB-HY		
COMPUTER EQUIPMENT	09/20/96	100.00	1,673.	1,673.	5.00	200DB-HY		
COMPUTER EQUIPMENT	02/08/96	100.00	481.	481.	5.00	200DB-HY		
COMPUTER EQUIPMENT	02/16/96	100.00	2,498.	2,498.	5.00	200DB-HY		
COMPUTER EQUIPMENT	02/14/96	100.00	1,424.	1,424.	5.00	200DB-HY		
OFFICE EQUIPMENT AND	VARIOUS	100.00	28,042.	28,042.	.000	-HY		
COMPUTER EQUIPMENT	05/06/97	100.00	1,893.	1,893.	5.00	200DB-HY		109.
COMPUTER EQUIPMENT	09/12/97	100.00	1,908.	1,908.	5.00	200DB-HY		109.

COMPUTER EQUIPMENT	02/24/97	100.00	3,858.	3,858.	5.00	200DB-HY	222.	
COMPUTER EQUIPMENT	10/01/96	100.00	564.	564.	7.00	200DB-HY	50.	
COMPUTER EQUIPMENT	05/18/97	100.00	416.	416.	7.00	200DB-HY	37.	
COMPUTER EQUIPMENT	06/29/98	100.00	2,038.	2,038.	5.00	200DB-HY	235.	
COMPUTER EQUIPMENT	02/19/98	100.00	3,173.	3,173.	5.00	200DB-HY	365.	
COMPUTER EQUIPMENT	02/24/98	100.00	495.	495.	5.00	200DB-HY	57.	
TOTAL TO FORM 4562, PART V, LINE 26							<u>1,184.</u>	<u> </u>