

Form 990

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2003

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 2003 calendar year, or tax year beginning OCT 1, 2003 and ending SEP 30, 2004

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: EDUCATION LAW CENTER, INC. D Employer identification number: 22-2014555. E Telephone number: 973-624-1815. F Accounting method: Accrual.

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? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

G Website: N/A

J Organization type: 501(c)(3H)

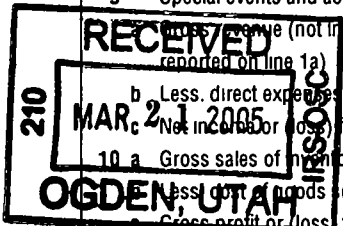
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data.

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 1,759,548. M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received (1,460,820); 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments (2,183); 5 Dividends and interest from securities (9,277); 6 a Gross rents; b Less rental expenses; c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sales of assets other than inventory; b Less cost or other basis and sales expenses; c Gain or (loss); d Net gain or (loss); 9 Special events and activities (273,771); 10 a Gross sales of inventory, less returns and allowances; b Less cost of goods sold; c Gross profit or (loss); 11 Other revenue (13,497); 12 Total revenue (1,759,548); 13 Program services (1,374,579); 14 Management and general (248,202); 15 Fundraising (134,235); 16 Payments to affiliates; 17 Total expenses (1,757,016); 18 Excess or (deficit) for the year (2,532); 19 Net assets or fund balances at beginning of year (481,081); 20 Other changes in net assets or fund balances (9,933); 21 Net assets or fund balances at end of year (493,546).

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323001 12-17-03

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

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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 Page 2

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	153,193.	47,490.	82,724.
26 Other salaries and wages	26	774,010.	696,609.	15,480.
27 Pension plan contributions	27	34,828.	34,828.	
28 Other employee benefits	28	94,530.	75,624.	13,234.
29 Payroll taxes	29	74,848.	57,633.	8,982.
30 Professional fundraising fees	30			
31 Accounting fees	31	5,271.		5,271.
32 Legal fees	32			
33 Supplies	33	7,432.	5,796.	1,041.
34 Telephone	34	13,304.	10,377.	1,863.
35 Postage and shipping	35	6,939.	5,551.	694.
36 Occupancy	36	137,627.	108,725.	20,644.
37 Equipment rental and maintenance	37	22,578.	19,191.	2,258.
38 Printing and publications	38	16,341.	12,746.	1,961.
39 Travel	39	13,430.	10,341.	2,015.
40 Conferences, conventions, and meetings	40	1,192.	918.	179.
41 Interest	41	3.		3.
42 Depreciation, depletion, etc (attach schedule)	42	18,650.	14,734.	2,798.
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 4	43e	382,840.	274,016.	89,055.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,757,016.	1,374,579.	248,202.

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	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 \$ _____)	1,374,579.
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)	1,374,579.

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	
	46 Savings and temporary cash investments	646,852.	46	488,705.
	47 a Accounts receivable			
	b Less allowance for doubtful accounts		47c	
	48 a Pledges receivable	221,250.		
	b Less allowance for doubtful accounts		48c	221,250.
	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	20,037.	53	3,785.
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		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	175,774.			
b Less accumulated depreciation STMT 5	138,789.	57c	36,985.	
58 Other assets (describe SECURITY DEPOSITS)	19,394.	58	19,394.	
59 Total assets (add lines 45 through 58) (must equal line 74)	871,134.	59	770,119.	
Liabilities	60 Accounts payable and accrued expenses	24,543.	60	80,444.
	61 Grants payable		61	
	62 Deferred revenue	337,000.	62	195,000.
	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 6)	28,510.	65	1,129.
66 Total liabilities (add lines 60 through 65)	390,053.	66	276,573.	
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	471,081.	70	493,546.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	10,000.	72	0.
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)	481,081.	73	493,546.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	871,134.	74	770,119.	

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 VII Analysis of Income-Producing Activities (See page 33 of the instructions)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
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	2,183.	
96 Dividends and interest from securities			18	9,277.	
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					
101 Net income or (loss) from special events	611710	273,771.			
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a <u>SALE OF BOOKLETS & MATL</u>					58.
b <u>HONORARIA</u>					200.
c <u>RENTAL INCOME</u>					13,239.
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))		273,771.		11,460.	13,497.
105 Total (add line 104, columns (B), (D), and (E))					298,728.

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 page 34 of the instructions)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
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 page 34 of the instructions.)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

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

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

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

1/7/05
Date **JITEN VAKANI, SECRETARY/TREASURER**
Type or print name and title.

Date 3/7/05 Check if self- Preparer's SSN or PTIN

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

2003

Department of the Treasury
Internal Revenue Service

Supplementary Information-(See separate instructions.)
▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization: **EDUCATION LAW CENTER, INC.** Employer identification number: **22 2014555**

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
STEVEN BLOCK 551 OBSERVE HWY # 63 HOBOKEN, NJ	DIR. PROJECT 40 HOURS/WK	99,093.	3,964.	
ELIZABETH A. ATHOS 53 SOUTH MOUNTAIN AVE MAPLEWOOD, NJ	SR. ATTORNEY 40 HOURS/WK	84,497.	3,380.	
JOAN M. PONESSA 215 LOCUST STREET MORRESTOWN, NJ 08054	DIR. PROJECT 40 HOURS/WK	75,784.	3,031.	
RUTH LOWENKRON 430 RICHMOND AVE MAPLEWOOD, NJ 07040	SR. ATTORNEY 40 HOURS/WK	83,765.	3,351.	
ELLEN BOYLAN 137 TULIP ST. SUMMIT, NJ 07901	ATTORNEY 40 HOURS/WK	70,624.	3,825.	
Total number of other employees paid over \$50,000 ▶	3			

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
NONE		
Total number of others receiving over \$50,000 for professional services ▶	0	

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

	Yes	No
<p>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 ► \$ _____ \$ <u>3,168.</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	X	
<p>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.)</p> <p>a Sale, exchange, or leasing of property?</p>		X
<p>b Lending of money or other extension of credit?</p>		X
<p>c Furnishing of goods, services, or facilities?</p>		X
<p>d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990</p>	X	
<p>e Transfer of any part of its income or assets?</p>		X
<p>3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments)</p>		X
<p>b Do you have a section 403(b) annuity plan for your employees?</p>		X
<p>4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X

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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,231,613.	1,149,396.	1,127,040.	606,005.	4,114,054.
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	252,816.	221,012.	243,369.	336,491.	1,053,688.
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	10,185.	14,894.	15,535.	10,140.	50,754.
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	1,494,614.	1,385,302.	1,385,944.	952,636.	5,218,496.
24 Line 23 minus line 17	1,241,798.	1,164,290.	1,142,575.	616,145.	4,164,808.
25 Enter 1% of line 23	14,946.	13,853.	13,859.	9,526.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 83,296.
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 1999 through 2002 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 4,164,808.
d Add Amounts from column (e) for lines 18 50,754. 19 _____ 22 _____ 26b _____					26d 50,754.
e Public support (line 26c minus line 26d total)					26e 4,114,054.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 98.7814%
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 N/A					
(2002) (2001) (2000) (1999)					
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 N/A					
(2002) (2001) (2000) (1999)					
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 1999 through 2002, 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)

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 (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		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	3,168.
38	Total lobbying expenditures (add lines 36 and 37)	38	3,168.
39	Other exempt purpose expenditures	39	1,757,016.
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,760,184.
41	Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - 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	41	238,009.
42	Grassroots nontaxable amount (enter 25% of line 41)	42	59,502.
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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
45	238,009.	221,309.	210,546.	189,545.	859,409.
46					1,289,114.
47	3,168.	2,272.	2,572.	1,751.	9,763.
48	59,502.	55,327.	52,637.	47,386.	214,852.
49					322,278.
50				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

2003 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	COMPUTER EQUIPMENT	010996200	DB5.00	21		1,410.			1,410.	1,409.		0.
2	COMPUTER EQUIPMENT	010396200	DB5.00	21		3,033.			3,033.	3,033.		0.
3	COMPUTER EQUIPMENT	010396200	DB5.00	21		2,743.			2,743.	2,743.		0.
4	COMPUTER EQUIPMENT	010396200	DB5.00	21		2,594.			2,594.	2,594.		0.
5	COMPUTER EQUIPMENT	013096200	DB5.00	21		2,153.			2,153.	2,153.		0.
6	COMPUTER EQUIPMENT	030596200	DB5.00	21		1,249.			1,249.	1,249.		0.
7	COMPUTER EQUIPMENT	092096200	DB5.00	21		1,673.			1,673.	1,673.		0.
8	COMPUTER EQUIPMENT POSTAGE MAILING	020896200	DB5.00	21		481.			481.	480.		0.
9	EQUIPMENT	050396200	DB5.00	17		1,620.			1,620.	1,620.		0.
10	COMPUTER EQUIPMENT	021696200	DB5.00	21		2,498.			2,498.	2,498.		0.
11	COMPUTER EQUIPMENT OFFICE EQUIPMENT AND	021496200	DB5.00	21		1,424.			1,424.	1,424.		0.
12	FURNITURE	VARIES	.000	21		28,042.			28,042.	28,042.		0.
13	COMPUTER EQUIPMENT	050697200	DB5.00	21		1,893.			1,893.	1,893.		0.
14	COMPUTER EQUIPMENT	091297200	DB5.00	21		1,908.			1,908.	1,908.		0.
15	COMPUTER EQUIPMENT	022497200	DB5.00	21		3,858.			3,858.	3,858.		0.
16	COMPUTER EQUIPMENT	100196200	DB7.00	21		564.			564.	538.		25.
17	COMPUTER EQUIPMENT	051897200	DB7.00	21		416.			416.	397.		19.
18	OFFICE FURNITURE	031097200	DB7.00	17		625.			625.	597.		28.

328102
05-01-03

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

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Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	LEASEHOLD IMPROVEMENTS	022097SL		39.00	17	3,880.			3,880.	656.		99.
20	COMPUTER EQUIPMENT	062998200DB5		5.00	21	2,038.			2,038.	2,038.		0.
21	LEASEHOLD IMPROVEMENTS	101397SL		39.00	17	4,100.			4,100.	626.		105.
22	COMPUTER EQUIPMENT	021998200DB5		5.00	21	3,173.			3,173.	3,173.		0.
23	COMPUTER EQUIPMENT	022498200DB5		5.00	21	495.			495.	495.		0.
24	OFFICE EQUIPMENT	062998200DB7		7.00	17	500.			500.	433.		45.
25	OFFICE EQUIPMENT	092198200DB7		7.00	17	600.			600.	520.		53.
26	OFFICE EQUIPMENT	100197200DB7		7.00	17	3,644.			3,644.	3,156.		325.
27	COMPUTER EQUIPMENT	110398200DB7		7.00	17	1,230.			1,230.	956.		110.
28	COMPUTER EQUIPMENT	111098200DB7		7.00	17	1,200.			1,200.	933.		107.
29	COMPUTER EQUIPMENT	021699200DB7		7.00	17	1,579.			1,579.	1,227.		141.
30	COMPUTER EQUIPMENT	022499200DB7		7.00	17	2,016.			2,016.	1,567.		180.
31	COMPUTER EQUIPMENT	041299200DB7		7.00	17	1,555.			1,555.	1,208.		139.
32	OFFICE EQUIPMENT	101298200DB7		7.00	17	400.			400.	311.		36.
33	COMPUTER EQUIPMENT	061500200DB5		5.00	17	1,065.			1,065.	869.		121.
34	COMPUTER EQUIPMENT	062600200DB5		5.00	17	307.			307.	251.		34.
35	COMPUTER EQUIPMENT	072000200DB5		5.00	17	698.			698.	555.		76.
36	COMPUTER EQUIPMENT	081800200DB5		5.00	17	2,247.			2,247.	1,786.		246.

328102
05-01-03

(D) - Asset disposed

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2003 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 2

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	COMPUTER EQUIPMENT	090100	200DB	5.00	17	881.			881.	700.		97.
38	COMPUTER EQUIPMENT	091200	200DB	5.00	17	385.			385.	306.		42.
39	OFFICE EQUIPMENT	061300	200DB	5.00	17	2,995.			2,995.	2,445.		338.
40	FURNITURE & FIXTURE	092900	200DB	7.00	17	972.			972.	631.		97.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	16	3,200.			3,200.	253.		82.
42	COMPUTER EQUIPMENT	110700	200DB	5.00	17	115.			115.	88.		13.
43	COMPUTER EQUIPMENT	112900	200DB	5.00	17	744.			744.	570.		82.
44	COMPUTER EQUIPMENT	032601	200DB	5.00	17	1,168.			1,168.	852.		133.
45	COMPUTER EQUIPMENT	091901	200DB	5.00	17	1,591.			1,591.	1,047.		218.
46	COMPUTER EQUIPMENT	061902	200DB	5.00	17	4,825.			4,825.	2,364.		984.
47	COMPUTER EQUIPMENT	072502	200DB	5.00	17	5,348.			5,348.	2,299.		1,220.
48	OFFICE EQUIPMENT	031202	200DB	5.00	17	530.			530.	292.		95.
49	COMPUTER EQUIPMENT	020703	200DB	5.00	17	1,552.		466.	1,086.	217.		348.
50	COMPUTER EQUIPMENT	061203	200DB	5.00	17	4,216.		2,108.	2,108.	422.		674.
51	COMPUTER EQUIPMENT	080603	200DB	5.00	17	4,292.		2,146.	2,146.	429.		687.
52	FURNITURE & FIXTURES	022003	200DB	7.00	17	11,768.		3,530.	8,238.	1,177.		2,017.
53	FURNITURE & FIXTURES	090503	200DB	7.00	17	12,501.		6,251.	6,250.	893.		1,531.
54	OFFICE EQUIPMENT	022803	200DB	5.00	17	22,844.		6,853.	15,991.	3,198.		5,117.

328102
05-01-03

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
55	LEASEHOLD IMPROVEMENT	032703SL		39.00	16	1,350.			1,350.	17.		35.
56	OFFICE FURNITURE	092503200DB		7.00	17	3,003.		1,502.	1,501.	214.		368.
57	COMPUTER	032504200DB		5.00	19B	955.		955.			955.	955.
58	COMPUTER	080404200DB		5.00	19B	704.		704.			704.	704.
59	COMPUTER	092104200DB		5.00	19B	224.		224.			224.	224.
60	EQUIPMENT	042904200DB		5.00	19B	700.		700.			700.	700.
	* TOTAL 990 PAGE 2 DEPR					175,774.		25,439.	150,335.	97,283.	2,583.	18,650.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

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

HELEN LINDSAY-EDUCATION ACTIVIST
129 SHERWOOD ROAD, RIDGEWOOD, NJ 07450

MARCIA BROWN-ASSOCIATE PROVOST-STUDENT & COMMUNITY
AFFAIRS RUTGERS UNIVERSITY
123 WASHINGTON STREET-5TH FLOOR, NEWARK, NJ 07102

LAWRENCE LUSTBERG, ESQ-BOARD VICE CHAIR-GIBBONS, DEL DEO, DOLAN
1 RIVERFRONT PLAZA, NEWARK, NJ 07102

TOM CORCORAN-CO-DIRECTOR-CONSORTIUM FOR POLICY RESEARCH
IN EDUCATION-GRADUATE SCHOOL OF EDUCATION-
UNIVERSITY OF PENNSYLVANIA
3440 MARKET STREET-SUITE 560, PHILADELPHIA, PA 19104-3325

DR. JULIA MILLER-FORMER EXECUTIVE DIRECTOR
COMMUNITIES IN SCHOOL OF NJ
14 STANFORD PLACE, MONTCLAIR, NJ 07042

JOYCE W. HARLEY, ESQ-EXECUTIVE DIRECTOR
NEWARK DOWNTOWN DISTRICT
15 CLINTON STREET, NEWARK, NJ 07102

JOHN E. PAGE, ESQ-CORPORATE COUNSEL-GOLDEN STATE FOODS
18301 VON KARMAN, STE-1100, IRVINE, CA 92612

MARY NASH-EDUCATION ACTIVIST
27 KOHRING CIRCLE, HARRINGTON PARK, NJ 07640

DR. CARLO PARRAVANO-DIRECTOR
MERCK INSTITUTE FOR SCIENCE EDUCATION
PO BOX 2000, RY 60-215, RAHWAY, NJ 07065

PAUL TRACTENBERG, ESQ-RUTGERS SCHOOL OF LAW
RUTGERS UNIVERSITY SCHOOL OF LAW
123 WASHINGTON STREET, NEWARK, NJ 07102

GERALDINE SIMS-FORMER SCHOOL PRINCIPAL
377 SOUTH HARRISON STREET, APT 7B, EAST ORANGE, NJ 07018

JUNIUS WILLIAMS, ESQ-BOARD CHAIR-DIRECTOR OF ABBOTT
LEADERSHIP INSTITUTE-THE CORNWALL CENTER
47 BLEEKER STREET, NEWARK, NJ 07102

REBECCA K. SPAR, ESQ-COLE SCHOTZ MEISEL FORMAN & LEONARD, PA
25 MAIN STREET, HACKENSACK, NJ 07601

ANNA TALIAFERRO-PRESIDENT-NJ PARENT CORDINATORS ASSOCIATION
106 SEVENTH AVENUE, PATERSON, NJ 07513

PHILIP S. THOMAS
70 NICHOLAS AVENUE, WEST ORANGE, NJ 07052

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

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 3000 PLUS ORGANIZATIONS, INSTITUTIONS, AND AGENCIES THROUGHOUT NJ OVER THE YEARS 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. OVER THE YEARS THOUSANDS OF PARENTS, SERVICE-PROVIDERS, AND ATTORNEYS CALL EACH YEAR; AND, IN ADDITION, TO LEGAL ADVICE, THEY RECEIVE COPIES OF ELC PUBLICATIONS ON SPECIFIC PROBLEMS ARISING IN EVERY AREA OF PUBLIC SCHOOL EDUCATION.

FORM 990

SPECIAL EVENTS AND ACTIVITIES

STATEMENT 2

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
VARIOUS SMALL CONTRIBUTIONS FROM PUBLIC FUND RAISING EVENTS	273,771.		273,771.		0. 273,771.
TO FM 990, PART I, LINE 9	273,771.		273,771.		273,771.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

DESCRIPTION	AMOUNT
REALISED/UNREALISED GAINS HOLDING ON SECURITIES	9,933.
TOTAL TO FORM 990, PART I, LINE 20	9,933.

FORM 990

OTHER EXPENSES

STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BOOKS & SUBSCRIPTIONS	2,021.	1,819.	121.	81.
LITIGATION EXPENSES	108,379.	97,541.	6,503.	4,335.
INSURANCE	6,392.	959.	5,433.	
BANK CHARGES	171.		171.	
DUES	7,008.	6,307.	701.	
CONSULTANTS & OUTSIDE SERVICES	184,381.	165,943.	11,063.	7,375.
PAYROLL PROCESSING	5,671.		5,671.	
DESIGNS & GRAPHICS	25,000.		25,000.	
OFFICE EXPENSES	4,243.		4,243.	
PERFORMANCE	1,000.			1,000.
MAILING & SHIPPING	1,585.			1,585.
REFRESHMENTS	8,142.		3,424.	4,718.
ENDOWMENT MANAGEMENT FEE	2,834.		2,834.	
EDUCATION & TRAINING	1,447.	1,447.		
INTERNET SUBSCRIPTIONS	12,126.		12,126.	
UTILITIES	10,655.		10,655.	
LICENSES & PERMITS	1,095.		1,095.	
ADVERTISEMENT	675.			675.
CONTRIBUTION	15.		15.	
TOTAL TO FM 990, LN 43	382,840.	274,016.	89,055.	19,769.

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 5

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.	563.	1.
COMPUTER EQUIPMENT	416.	416.	0.
OFFICE FURNITURE	625.	625.	0.
LEASEHOLD IMPROVEMENTS	3,880.	755.	3,125.
COMPUTER EQUIPMENT	2,038.	2,038.	0.
LEASEHOLD IMPROVEMENTS	4,100.	731.	3,369.
COMPUTER EQUIPMENT	3,173.	3,173.	0.
COMPUTER EQUIPMENT	495.	495.	0.
OFFICE EQUIPMENT	500.	478.	22.
OFFICE EQUIPMENT	600.	573.	27.
OFFICE EQUIPMENT	3,644.	3,481.	163.
COMPUTER EQUIPMENT	1,230.	1,066.	164.
COMPUTER EQUIPMENT	1,200.	1,040.	160.
COMPUTER EQUIPMENT	1,579.	1,368.	211.
COMPUTER EQUIPMENT	2,016.	1,747.	269.
COMPUTER EQUIPMENT	1,555.	1,347.	208.
OFFICE EQUIPMENT	400.	347.	53.
COMPUTER EQUIPMENT	1,065.	990.	75.
COMPUTER EQUIPMENT	307.	285.	22.
COMPUTER EQUIPMENT	698.	631.	67.
COMPUTER EQUIPMENT	2,247.	2,032.	215.
COMPUTER EQUIPMENT	881.	797.	84.
COMPUTER EQUIPMENT	385.	348.	37.
OFFICE EQUIPMENT	2,995.	2,783.	212.
FURNITURE & FIXTURE	972.	728.	244.
LEASEHOLD IMPROVEMENT	3,200.	335.	2,865.
COMPUTER EQUIPMENT	115.	101.	14.
COMPUTER EQUIPMENT	744.	652.	92.
COMPUTER EQUIPMENT	1,168.	985.	183.
COMPUTER EQUIPMENT	1,591.	1,265.	326.
COMPUTER EQUIPMENT	4,825.	3,348.	1,477.

COMPUTER EQUIPMENT	5,348.	3,519.	1,829.
OFFICE EQUIPMENT	530.	387.	143.
COMPUTER EQUIPMENT	1,552.	1,031.	521.
COMPUTER EQUIPMENT	4,216.	3,204.	1,012.
COMPUTER EQUIPMENT	4,292.	3,262.	1,030.
FURNITURE & FIXTURES	11,768.	6,724.	5,044.
FURNITURE & FIXTURES	12,501.	8,675.	3,826.
OFFICE EQUIPMENT	22,844.	15,168.	7,676.
LEASEHOLD IMPROVEMENT	1,350.	52.	1,298.
OFFICE FURNITURE	3,003.	2,084.	919.
COMPUTER	955.	955.	0.
COMPUTER	704.	704.	0.
COMPUTER	224.	224.	0.
EQUIPMENT	700.	700.	0.
TOTAL TO FORM 990, PART IV, LN 57	<u>175,774.</u>	<u>138,789.</u>	<u>36,985.</u>

FORM 990

OTHER LIABILITIES

STATEMENT 6

DESCRIPTION

AMOUNT

SECURITY DEPOSIT PAYABLE

1,103.

PENSION PAYABLE

0.

PAYROLL TAX PAYABLE

26.

TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B

1,129.

Depreciation and Amortization 990
 (Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return EDUCATION LAW CENTER, INC.	Business or activity to which this form relates FORM 990 PAGE 2	Identifying number 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	100,000.
2 Total cost of section 179 property placed in service (see instructions)	2	2,583.
3 Threshold cost of section 179 property before reduction in limitation	3	400,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
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	100,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
COMPUTER	955.	955.
COMPUTER	704.	704.
COMPUTER	224.	224.
EQUIPMENT	700.	700.

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	2,583.
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	2,583.
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	100,000.
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	2,583.
13 Carryover of disallowed deduction to 2004. 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 qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election (see instructions)	15	
16 Other depreciation (including ACRS) (see instructions)	16	117.

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 2003	17	15,906.
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 2003 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						
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 2003 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	44.
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	18,650.
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 qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use.								
STATEMENT 7								
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	44.
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	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)	SEE PART V STATEMENT											
31 Total commuting miles driven during the year												
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?												
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 2003 tax year:					
43 Amortization of costs that began before your 2003 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 7

(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		
CPMPUTER 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		
COMPUTER EQUIPMENT	09/12/97	100.00	1,908.	1,908.	5.00	200DB-HY		

COMPUTER EQUIPMENT	02/24/97	100.00	3,858.	3,858.	5.00	200DB-HY	
COMPUTER EQUIPMENT	10/01/96	100.00	564.	564.	7.00	200DB-HY	25.
COMPUTER EQUIPMENT	05/18/97	100.00	416.	416.	7.00	200DB-HY	19.
COMPUTER EQUIPMENT	06/29/98	100.00	2,038.	2,038.	5.00	200DB-HY	
COMPUTER EQUIPMENT	02/19/98	100.00	3,173.	3,173.	5.00	200DB-HY	
COMPUTER EQUIPMENT	02/24/98	100.00	495.	495.	5.00	200DB-HY	

TOTAL TO FORM 4562, PART V, LINE 26

44.

2003 DEPRECIATION AND AMORTIZATION REPORT
 - CURRENT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
1	COMPUTER EQUIPMENT	010996200	DB5.00	21		1,410.			1,410.	1,409.		0.
2	COMPUTER EQUIPMENT	010396200	DB5.00	21		3,033.			3,033.	3,033.		0.
3	COMPUTER EQUIPMENT	010396200	DB5.00	21		2,743.			2,743.	2,743.		0.
4	COMPUTER EQUIPMENT	010396200	DB5.00	21		2,594.			2,594.	2,594.		0.
5	COMPUTER EQUIPMENT	013096200	DB5.00	21		2,153.			2,153.	2,153.		0.
6	COMPUTER EQUIPMENT	030596200	DB5.00	21		1,249.			1,249.	1,249.		0.
7	COMPUTER EQUIPMENT	092096200	DB5.00	21		1,673.			1,673.	1,673.		0.
8	COMPUTER EQUIPMENT	020896200	DB5.00	21		481.			481.	480.		0.
9	POSTAGE MAILING EQUIPMENT	050396200	DB5.00	17		1,620.			1,620.	1,620.		0.
10	COMPUTER EQUIPMENT	021696200	DB5.00	21		2,498.			2,498.	2,498.		0.
11	COMPUTER EQUIPMENT	021496200	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	050697200	DB5.00	21		1,893.			1,893.	1,893.		0.
14	COMPUTER EQUIPMENT	091297200	DB5.00	21		1,908.			1,908.	1,908.		0.
15	COMPUTER EQUIPMENT	022497200	DB5.00	21		3,858.			3,858.	3,858.		0.
16	COMPUTER EQUIPMENT	100196200	DB7.00	21		564.			564.	538.		25.
17	COMPUTER EQUIPMENT	051897200	DB7.00	21		416.			416.	397.		19.
18	OFFICE FURNITURE	031097200	DB7.00	17		625.			625.	597.		28.

2003 DEPRECIATION AND AMORTIZATION REPORT
 - CURRENT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
19	LEASEHOLD IMPROVEMENTS	022097SL		39.00	17	3,880.			3,880.	656.		99.
20	COMPUTER EQUIPMENT	062998200DB5.00		5.00	21	2,038.			2,038.	2,038.		0.
21	LEASEHOLD IMPROVEMENTS	101397SL		39.00	17	4,100.			4,100.	626.		105.
22	COMPUTER EQUIPMENT	021998200DB5.00		5.00	21	3,173.			3,173.	3,173.		0.
23	COMPUTER EQUIPMENT	022498200DB5.00		5.00	21	495.			495.	495.		0.
24	OFFICE EQUIPMENT	062998200DB7.00		7.00	17	500.			500.	433.		45.
25	OFFICE EQUIPMENT	092198200DB7.00		7.00	17	600.			600.	520.		53.
26	OFFICE EQUIPMENT	100197200DB7.00		7.00	17	3,644.			3,644.	3,156.		325.
27	COMPUTER EQUIPMENT	110398200DB7.00		7.00	17	1,230.			1,230.	956.		110.
28	COMPUTER EQUIPMENT	111098200DB7.00		7.00	17	1,200.			1,200.	933.		107.
29	COMPUTER EQUIPMENT	021699200DB7.00		7.00	17	1,579.			1,579.	1,227.		141.
30	COMPUTER EQUIPMENT	022499200DB7.00		7.00	17	2,016.			2,016.	1,567.		180.
31	COMPUTER EQUIPMENT	041299200DB7.00		7.00	17	1,555.			1,555.	1,208.		139.
32	OFFICE EQUIPMENT	101298200DB7.00		7.00	17	400.			400.	311.		36.
33	COMPUTER EQUIPMENT	061500200DB5.00		5.00	17	1,065.			1,065.	869.		121.
34	COMPUTER EQUIPMENT	062500200DB5.00		5.00	17	307.			307.	251.		34.
35	COMPUTER EQUIPMENT	072000200DB5.00		5.00	17	698.			698.	555.		76.
36	COMPUTER EQUIPMENT	081800200DB5.00		5.00	17	2,247.			2,247.	1,786.		246.

2003 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
37	COMPUTER EQUIPMENT	090100200DB	5.00	17	881.				881.	700.		97.
38	COMPUTER EQUIPMENT	091200200DB	5.00	17	385.				385.	306.		42.
39	OFFICE EQUIPMENT	061300200DB	5.00	17	2,995.				2,995.	2,445.		338.
40	FURNITURE & FIXTURE	092900200DB	7.00	17	972.				972.	631.		97.
41	LEASEHOLD IMPROVEMENT	091100SL	39.00	16	3,200.				3,200.	253.		82.
42	COMPUTER EQUIPMENT	110700200DB	5.00	17	115.				115.	88.		13.
43	COMPUTER EQUIPMENT	112900200DB	5.00	17	744.				744.	570.		82.
44	COMPUTER EQUIPMENT	032601200DB	5.00	17	1,168.				1,168.	852.		133.
45	COMPUTER EQUIPMENT	091901200DB	5.00	17	1,591.				1,591.	1,047.		218.
46	COMPUTER EQUIPMENT	061902200DB	5.00	17	4,825.				4,825.	2,364.		984.
47	COMPUTER EQUIPMENT	072502200DB	5.00	17	5,348.				5,348.	2,299.		1,220.
48	OFFICE EQUIPMENT	031202200DB	5.00	17	530.				530.	292.		95.
49	COMPUTER EQUIPMENT	020703200DB	5.00	17	1,552.			466.	1,086.	217.		348.
50	COMPUTER EQUIPMENT	061203200DB	5.00	17	4,216.			2,108.	2,108.	422.		674.
51	COMPUTER EQUIPMENT	080603200DB	5.00	17	4,292.			2,146.	2,146.	429.		687.
52	FURNITURE & FIXTURES	022003200DB	7.00	17	11,768.			3,530.	8,238.	1,177.		2,017.
53	FURNITURE & FIXTURES	090503200DB	7.00	17	12,501.			6,251.	6,250.	893.		1,531.
54	OFFICE EQUIPMENT	022803200DB	5.00	17	22,844.			6,853.	15,991.	3,198.		5,117.

2003 DEPRECIATION AND AMORTIZATION REPORT
 - CURRENT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Amount Of Depreciation
55	LEASEHOLD IMPROVEMENT	032703	SL	39.00	16	1,350.			1,350.	17.		35.
56	OFFICE FURNITURE	092503	DB	7.00	17	3,003.		1,502.	1,501.	214.		368.
57	COMPUTER	032504	DB	5.00	19B	955.		955.			955.	955.
58	COMPUTER	080404	DB	5.00	19B	704.		704.			704.	704.
59	COMPUTER	092104	DB	5.00	19B	224.		224.			224.	224.
60	EQUIPMENT	042904	DB	5.00	19B	700.		700.			700.	700.
	* TOTAL 990 PAGE 2 DEPR					175,774.		25,439.	150,335.	97,283.	2,583.	18,650.

- NEXT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	COMPUTER EQUIPMENT	010996	200DB5	00	1,410.		1,410.	1,409.	0.
2	COMPUTER EQUIPMENT	010396	200DB5	00	3,033.		3,033.	3,033.	0.
3	COMPUTER EQUIPMENT	010396	200DB5	00	2,743.		2,743.	2,743.	0.
4	COMPUTER EQUIPMENT	010396	200DB5	00	2,594.		2,594.	2,594.	0.
5	COMPUTER EQUIPMENT	013096	200DB5	00	2,153.		2,153.	2,153.	0.
6	COMPUTER EQUIPMENT	030596	200DB5	00	1,249.		1,249.	1,249.	0.
7	COMPUTER EQUIPMENT	092096	200DB5	00	1,673.		1,673.	1,673.	0.
8	COMPUTER EQUIPMENT	020896	200DB5	00	481.		481.	480.	0.
9	POSTAGE MAILING EQUIPMENT	050396	200DB5	00	1,620.		1,620.	1,620.	0.
10	COMPUTER EQUIPMENT	021696	200DB5	00	2,498.		2,498.	2,498.	0.
11	COMPUTER EQUIPMENT	021496	200DB5	00	1,424.		1,424.	1,424.	0.
12	OFFICE EQUIPMENT AND FURNITURE	VARIES		000	28,042.		28,042.	28,042.	0.
13	COMPUTER EQUIPMENT	050697	200DB5	00	1,893.		1,893.	1,893.	0.
14	COMPUTER EQUIPMENT	091297	200DB5	00	1,908.		1,908.	1,908.	0.
15	COMPUTER EQUIPMENT	022497	200DB5	00	3,858.		3,858.	3,858.	0.
16	COMPUTER EQUIPMENT	100196	200DB7	00	564.		564.	563.	0.
17	COMPUTER EQUIPMENT	051897	200DB7	00	416.		416.	416.	0.
18	OFFICE FURNITURE	031097	200DB7	00	625.		625.	625.	0.
19	LEASEHOLD IMPROVEMENTS	022097	SL	39.00	3,880.		3,880.	755.	99.
20	COMPUTER EQUIPMENT	062998	200DB5	00	2,038.		2,038.	2,038.	0.
21	LEASEHOLD IMPROVEMENTS	101397	SL	39.00	4,100.		4,100.	731.	105.
22	COMPUTER EQUIPMENT	021998	200DB5	00	3,173.		3,173.	3,173.	0.
23	COMPUTER EQUIPMENT	022498	200DB5	00	495.		495.	495.	0.
24	OFFICE EQUIPMENT	062998	200DB7	00	500.		500.	478.	22.
25	OFFICE EQUIPMENT	092198	200DB7	00	600.		600.	573.	27.
26	OFFICE EQUIPMENT	100197	200DB7	00	3,644.		3,644.	3,481.	163.
27	COMPUTER EQUIPMENT	110398	200DB7	00	1,230.		1,230.	1,066.	109.
28	COMPUTER EQUIPMENT	111098	200DB7	00	1,200.		1,200.	1,040.	107.
29	COMPUTER EQUIPMENT	021699	200DB7	00	1,579.		1,579.	1,368.	141.
30	COMPUTER EQUIPMENT	022499	200DB7	00	2,016.		2,016.	1,747.	179.
31	COMPUTER EQUIPMENT	041299	200DB7	00	1,555.		1,555.	1,347.	139.
32	OFFICE EQUIPMENT	101298	200DB7	00	400.		400.	347.	35.
33	COMPUTER EQUIPMENT	061500	200DB5	00	1,065.		1,065.	990.	75.
34	COMPUTER EQUIPMENT	062600	200DB5	00	307.		307.	285.	22.

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

2004 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - EDUCATION LAW CENTER, INC.

Asset No	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
35	COMPUTER EQUIPMENT	072000	200DB	5.00	698.		698.	631.	67.
36	COMPUTER EQUIPMENT	081800	200DB	5.00	2,247.		2,247.	2,032.	215.
37	COMPUTER EQUIPMENT	090100	200DB	5.00	881.		881.	797.	84.
38	COMPUTER EQUIPMENT	091200	200DB	5.00	385.		385.	348.	37.
39	OFFICE EQUIPMENT	061300	200DB	5.00	2,995.		2,995.	2,783.	212.
40	FURNITURE & FIXTURE	092900	200DB	7.00	9,972.		9,972.	7,228.	85.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	3,200.		3,200.	335.	82.
42	COMPUTER EQUIPMENT	110700	200DB	5.00	115.		115.	101.	12.
43	COMPUTER EQUIPMENT	112900	200DB	5.00	744.		744.	652.	82.
44	COMPUTER EQUIPMENT	032600	1200DB	5.00	1,168.		1,168.	985.	133.
45	COMPUTER EQUIPMENT	091900	1200DB	5.00	1,591.		1,591.	1,265.	174.
46	COMPUTER EQUIPMENT	061902	200DB	5.00	4,825.		4,825.	3,348.	591.
47	COMPUTER EQUIPMENT	072502	200DB	5.00	5,348.		5,348.	3,519.	732.
48	OFFICE EQUIPMENT	031202	200DB	5.00	530.		530.	387.	60.
49	COMPUTER EQUIPMENT	020703	200DB	5.00	1,552.	466.	1,086.	565.	208.
50	COMPUTER EQUIPMENT	061203	200DB	5.00	4,216.	2,108.	2,108.	1,096.	405.
51	COMPUTER EQUIPMENT	080603	200DB	5.00	4,292.	2,146.	2,146.	1,116.	412.
52	FURNITURE & FIXTURES	022003	200DB	7.00	11,758.	3,530.	8,238.	3,194.	1,441.
53	FURNITURE & FIXTURES	090503	200DB	7.00	12,501.	6,251.	6,250.	2,424.	1,093.
54	OFFICE EQUIPMENT	022803	200DB	5.00	22,844.	6,853.	15,991.	8,315.	3,070.
55	LEASEHOLD IMPROVEMENT	032703	SL	39.00	1,350.		1,350.	52.	35.
56	OFFICE FURNITURE	092503	200DB	7.00	3,003.	1,502.	1,501.	582.	263.
57	COMPUTER	032504	200DB	5.00	955.	955.			0.
58	COMPUTER	080404	200DB	5.00	704.	704.			0.
59	COMPUTER	092104	200DB	5.00	224.	224.			0.
60	EQUIPMENT	042904	200DB	5.00	700.	700.			0.
					175,774.	25,439.	150,335.	113,350.	10,716.
					* TOTAL 990 PAGE 2 DEPR				

(D) - Asset disposed

* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

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

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

Part I Automatic 3-Month Extension of Time — Only submit original (no copies needed)

Note: Form 990-T corporations requesting an automatic 6-month extension — check this box and complete Part I only

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

Type or print File by the due date for filing your return See instructions	Name of Exempt Organization EDUCATION LAW CENTER, INC.	Employer identification number 22-2014555
	Number, street, and room or suite no. If a P.O. box, see instructions. 155 WASHINGTON STREET, SUITE 205	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEWARK NJ 07102	

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

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

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the **whole group**, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-month, for **990-T corporation**) extension of time until May 15, 2005, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year 20__ or

▶ tax year beginning October 1, 2003, and ending September 30, 2004.

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ 0.00

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

c **Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ 0.00

Signature and Verification

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

Signature ▶ [Signature] Title ▶ CPA Date ▶ 2/3/05

For Paperwork Reduction Act Notice, see Instruction