Fiscal Year Ended September 30, 2005

EXTENSION ATTACHED

Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2004

Open to Public Inspection

A For the 2004 calendar year, or tax year beginning OCT 1, 2004 and ending SEP 30, 2005

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return [ ] Amended return [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: EDUCATION LAW CENTER, INC.

Number and street (or P O box if mail is not delivered to street address): 60 PARK PLACE — Room/suite: 300

City or town, state or country, and ZIP + 4: NEWARK, NJ 07102-5504

D Employer identification number: 22-2014555

E Telephone number: 973-624-1815

F Accounting method: [ ] Cash [X] Accrual [ ] Other (specify) ▶

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

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? [ ] Yes [X] No

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

H(c) Are all affiliates included? N/A [ ] Yes [ ] No (If "No," attach a list)

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

I Group Exemption Number ▶

G Website: ▶N/A

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

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

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

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,652,508.

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

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	1,357,365.		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash $ 1,357,365. noncash $)			1d	1,357,365.
	2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	
	3	Membership dues and assessments			3	
	4	Interest on savings and temporary cash investments			4	4,141.
	5	Dividends and interest from securities			5	9,955.
	6 a	Gross rents	6a			
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	
	7	Other investment income (describe ▶)			7	
	8 a	Gross amount from sales of assets other than inventory — (A) Securities: ; (B) Other:	8a			
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
	9	Special events and activities (attach schedule) If any amount is from gaming, check here ▶ [ ]				
	a	Gross revenue (not including $ 0. of contributions reported on line 1a)	9a	272,105.		
	b	Less direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a) SEE STATEMENT 2			9c	272,105.
	10 a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	
	11	Other revenue (from Part VII, line 103)			11	8,942.
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	1,652,508.
Expenses	13	Program services (from line 44, column (B))			13	1,252,367.
	14	Management and general (from line 44, column (C))			14	255,646.
	15	Fundraising (from line 44, column (D))			15	128,179.
	16	Payments to affiliates (attach schedule)			16	
	17	Total expenses (add lines 16 and 44, column (A))			17	1,636,192.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	16,316.
	19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	493,546.
	20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3			20	12,420.
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	522,282.

RECEIVED APR 0 4 2006 OGDEN, UT

SCANNED APR 24 2006

423001 01-13-05 LHA **For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.** Form **990** (2004)

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	163,002.	42,687.	97,732.	22,583.
26 Other salaries and wages	26	742,831.	668,548.	14,857.	59,426.
27 Pension plan contributions	27	32,243.	32,243.		
28 Other employee benefits	28	102,929.	82,343.	14,410.	6,176.
29 Payroll taxes	29	73,384.	56,506.	8,806.	8,072.
30 Professional fundraising fees	30				
31 Accounting fees	31	5,671.		5,671.	
32 Legal fees	32				
33 Supplies	33	112.	87.	16.	9.
34 Telephone	34	15,562.	12,138.	2,179.	1,245.
35 Postage and shipping	35	10,603.	8,482.	1,061.	1,060.
36 Occupancy	36	146,427.	115,677.	21,964.	8,786.
37 Equipment rental and maintenance	37	22,772.	19,356.	2,277.	1,139.
38 Printing and publications	38	44,299.	34,553.	5,316.	4,430.
39 Travel	39	15,621.	12,028.	2,343.	1,250.
40 Conferences, conventions, and meetings	40	5,163.	3,976.	774.	413.
41 Interest	41				
42 Depreciation, depletion, etc (attach schedule)	42	17,907.	14,147.	2,686.	1,074.
43 Other expenses not covered above (itemize)					
a	43a				
b	43b				
c	43c				
d	43d				
e SEE STATEMENT 4	43e	237,666.	149,596.	75,554.	12,516.
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	1,636,192.	1,252,367.	255,646.	128,179.

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 $)	1,252,367.
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) ▶	1,252,367.

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			45	
	46	Savings and temporary cash investments		488,705.	46	635,283.
	47 a	Accounts receivable	47a			
	b	Less allowance for doubtful accounts	47b		47c	
	48 a	Pledges receivable	48a 80,833.			
	b	Less allowance for doubtful accounts	48b	221,250.	48c	80,833.
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees			50	
	51 a	Other notes and loans receivable	51a			
	b	Less allowance for doubtful accounts	51b		51c	
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		3,785.	53	5,688.
	54	Investments - securities	▶ ☐ Cost ☐ FMV		54	
	55 a	Investments - land, buildings, and equipment basis	55a			
	b	Less: accumulated depreciation	55b		55c	
	56	Investments - other			56	
	57 a	Land, buildings, and equipment basis	57a 182,965.			
	b	Less accumulated depreciation STMT 5	57b 156,696.	36,985.	57c	26,269.
	58	Other assets (describe ▶ SECURITY DEPOSITS)		19,394.	58	19,394.
	59	**Total assets** (add lines 45 through 58) (must equal line 74)		770,119.	59	767,467.
Liabilities	60	Accounts payable and accrued expenses		80,444.	60	67,921.
	61	Grants payable			61	
	62	Deferred revenue		195,000.	62	175,000.
	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)		1,129.	65	2,264.
	66	**Total liabilities** (add lines 60 through 65)		276,573.	66	245,185.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here** ▶ ☐ 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 ▶ ☒ and complete lines 70 through 74				
	70	Capital stock, trust principal, or current funds		493,546.	70	522,282.
	71	Paid-in or capital surplus, or land, building, and equipment fund		0.	71	0.
	72	Retained earnings, endowment, accumulated income, or other funds		0.	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)		493,546.	73	522,282.
	74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)		770,119.	74	767,467.

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

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Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

a	Total revenue, gains, and other support per audited financial statements ▶	a	1,652,508.
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	0.
c	Line a minus line b ▶	c	1,652,508.
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	0.
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	1,652,508.

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

a	Total expenses and losses per audited financial statements ▶	a	1,636,192.
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify) $		
	Add amounts on lines (1) through (4) ▶	b	0.
c	Line a minus line b ▶	c	1,636,192.
d	Amounts included on line 17, Form 990 but not on line a.		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify) $		
	Add amounts on lines (1) and (2) ▶	d	0.
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	1,636,192.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DAVID G. SCIARRA 28 TITUS AVE. LAWRENCE, NJ	EXECUTIVE DIRECTOR 40 HOURS/WEEK	125,652.	5,004.	0.
JITEN VAKANI 20 TREETOP CIRCLE PRINCETON, NJ 08540-8580	SECT/TREAS 15 HOURS/WEEK	37,350.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? If "Yes," attach schedule ▶ ☐ Yes ☒ No

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		76		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.		77		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	N/A	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		79		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?		80a		X
b	If "Yes," enter the name of the organization ▶ ______ and check whether it is ☐ exempt or ☐ 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?		81b		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?		82a		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?*		83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	N/A	83b		
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	N/A	84a		
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	84b		
85	*501(c)(4), (5), or (6) organizations.* a Were substantially all dues nondeductible by members?	N/A	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less?	N/A	85b		
	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 on line 85f?	N/A	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	85h		
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		88		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	89b		
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, 2004 | 90b | 0

91 The books are in care of ▶ EDUCATION LAW CENTER INC. Telephone no ▶ 973-624-1815

Located at ▶ 60 PARK PLACE # 300 , NEWARK, NJ ZIP + 4 ▶ 07102-5504

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 page 33 of the instructions)

Note: *Enter gross amounts unless otherwise indicated.*

	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
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	4,141.	
96 Dividends and interest from securities			18	9,955.	
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	272,105.			
102 Gross profit or (loss) from sales of inventory					
103 Other revenue.					
a SALE OF BOOKLETS & MATL					9.
b RENTAL INCOME					8,933.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		272,105.		14,096.	8,942.
105 Total (add line 104, columns (B), (D), and (E)) ▶					295,143.

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	SALE OF EDUCATIONAL MATERIALS, PUBLICATION AND BOOKLETS TO PUBLICIZE OUR COUNSELLING PROGRAMS

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).*

Please Sign Here

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

▶ Signature of officer 8/30/06 Date ▶ JITEN VAKANI, SECRETARY/TREASU Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date 3/1/06	Check if self-employed ▶ ☒	Preparer's SSN or PTIN 137-30-6439
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ M.I. GROSSMAN & COMPANY 1496 MORRIS AVENUE UNION, NJ 07083		EIN ▶ 22-3412241	
		Phone no ▶ 908-687-7740	

423161 01-13-05

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information-(See separate instructions.)

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

OMB No 1545-0047

2004

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
THERESA LUHM 68 EAST SHREWSBURY PLACE, PRINCETON, NJ 08540	ASST. MG. DIR 40 HOURS/WK	70,293.	2,812.	0.
ELIZABETH A. ATHOS 53 SOUTH MOUNTAIN AVE, MAPLEWOOD, NJ 07040	SR. ATTORNEY 40 HOURS/WK	71,487.	3,001.	0.
JOAN M. PONESSA 215 LOCUST STREET, MORRISTOWN, NJ	DIR. PROJECT 40 HOURS/WK	78,535.	3,141.	0.
RUTH LOWENKRON 430 RICHMOND AVE, MAPLEWOOD, NJ 07040	SR. ATTORNEY 40 HOURS/WK	87,565.	3,503.	0.
ELLEN BOYLAN 137 TULIP ST., SUMMIT, NJ 07901	ATTORNEY 40 HOURS/WK	73,003.	2,920.	0.
Total number of other employees paid over $50,000 ▶	0			

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		

423101/11-24-04 LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.** **Schedule A (Form 990 or 990-EZ) 2004**

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 ▶ $ ______ $ 3,288. (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B) VI-A, LINE 38B	1	X	
	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			
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 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.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4 a	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		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 5 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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,460,820.	1,231,613.	1,149,396.	1,127,040.	4,968,869.
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	273,771.	252,816.	221,012.	243,369.	990,968.
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	24,957.	10,185.	14,894.	15,535.	65,571.
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	1,759,548.	1,494,614.	1,385,302.	1,385,944.	6,025,408.
24 Line 23 minus line 17	1,485,777.	1,241,798.	1,164,290.	1,142,575.	5,034,440.
25 Enter 1% of line 23	17,595.	14,946.	13,853.	13,859.	

26 **Organizations described on lines 10 or 11:** **a** Enter 2% of amount in column (e), line 24 ▶ **26a** 100,689.

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 2000 through 2003 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** 5,034,440.

d Add Amounts from column (e) for lines 18 65,571. 19 ______ 22 ______ 26b ______ ▶ **26d** 65,571.

e Public support (line 26c minus line 26d total) ▶ **26e** 4,968,869.

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** 98.6976 %

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

(2003) (2002) (2001) (2000)

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

(2003) (2002) (2001) (2000)

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 2000 through 2003, 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?	29		
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?	30		
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?	31		
	If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)			
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?	32d		
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
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?	33h		
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
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?	34b		
	If you answered "Yes" to either 34a or b, please explain using an attached statement			
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		

Schedule A (Form 990 or 990-EZ) 2004

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		3,288.
38 Total lobbying expenditures (add lines 36 and 37)	38		3,288.
39 Other exempt purpose expenditures	39		1,636,192.
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,639,480.
41 Lobbying nontaxable amount Enter the amount from the following table -	41		231,974.
42 Grassroots nontaxable amount (enter 25% of line 41)	42		57,994.
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.

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

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.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount	231,974.	238,009.	221,309.	210,546.	901,838.
46 Lobbying ceiling amount (150% of line 45(e))					1,352,757.
47 Total lobbying expenditures	3,288.	3,168.	2,272.	2,572.	11,300.
48 Grassroots nontaxable amount	57,994.	59,502.	55,327.	52,637.	225,460.
49 Grassroots ceiling amount (150% of line 48(e))					338,190.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 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

Part VII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations** (See page 11 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

			Yes	No
a	Transfers from the reporting organization to a noncharitable exempt organization of.			
	(i) Cash	51a(i)		X
	(ii) Other assets	a(ii)		X
b	Other transactions·			
	(i) Sales or exchanges of assets with a noncharitable exempt organization	b(i)		X
	(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
	(iii) Rental of facilities, equipment, or other assets	b(iii)		X
	(iv) Reimbursement arrangements	b(iv)		X
	(v) Loans or loan guarantees	b(v)		X
	(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received N/A

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule· N/A

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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	010996	200DB	5.00	21	1,410.			1,410.	1,409.		0.
2	CPMPUTER EQUIPMENT	010396	200DB	5.00	21	3,033.			3,033.	3,033.		0.
3	COMPUTER EQUIPMENT	010396	200DB	5.00	21	2,743.			2,743.	2,743.		0.
4	COMPUTER EQUIPMENT	010396	200DB	5.00	21	2,594.			2,594.	2,594.		0.
5	COMPUTER EQUIPMENT	013096	200DB	5.00	21	2,153.			2,153.	2,153.		0.
6	COMPUTER EQUIPMENT	030596	200DB	5.00	21	1,249.			1,249.	1,249.		0.
7	COMPUTER EQUIPMENT	092096	200DB	5.00	21	1,673.			1,673.	1,673.		0.
8	COMPUTER EQUIPMENT	020896	200DB	5.00	21	481.			481.	480.		0.
9	POSTAGE MAILING EQUIPMENT	050396	200DB	5.00	17	1,620.			1,620.	1,620.		0.
10	COMPUTER EQUIPMENT	021696	200DB	5.00	21	2,498.			2,498.	2,498.		0.
11	COMPUTER EQUIPMENT	021496	200DB	5.00	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	050697	200DB	5.00	21	1,893.			1,893.	1,893.		0.
14	COMPUTER EQUIPMENT	091297	200DB	5.00	21	1,908.			1,908.	1,908.		0.
15	COMPUTER EQUIPMENT	022497	200DB	5.00	21	3,858.			3,858.	3,858.		0.
16	COMPUTER EQUIPMENT	100196	200DB	7.00	21	564.			564.	563.		0.
17	COMPUTER EQUIPMENT	051897	200DB	7.00	21	416.			416.	416.		0.
18	OFFICE FURNITURE	031097	200DB	7.00	17	625.			625.	625.		0.

428102
10-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, 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
19	LEASEHOLD IMPROVEMENTS	022097	SL	39.00	17	3,880.			3,880.	755.		99.
20	COMPUTER EQUIPMENT	062998	200DB	5.00	21	2,038.			2,038.	2,038.		0.
21	LEASEHOLD IMPROVEMENTS	101397	SL	39.00	17	4,100.			4,100.	731.		105.
22	COMPUTER EQUIPMENT	021998	200DB	5.00	21	3,173.			3,173.	3,173.		0.
23	COMPUTER EQUIPMENT	022498	200DB	5.00	21	495.			495.	495.		0.
24	OFFICE EQUIPMENT	062998	200DB	7.00	17	500.			500.	478.		22.
25	OFFICE EQUIPMENT	092198	200DB	7.00	17	600.			600.	573.		27.
26	OFFICE EQUIPMENT	100197	200DB	7.00	17	3,644.			3,644.	3,481.		163.
27	COMPUTER EQUIPMENT	110398	200DB	7.00	17	1,230.			1,230.	1,066.		109.
28	COMPUTER EQUIPMENT	111098	200DB	7.00	17	1,200.			1,200.	1,040.		107.
29	COMPUTER EQUIPMENT	021699	200DB	7.00	17	1,579.			1,579.	1,368.		141.
30	COMPUTER EQUIPMENT	022499	200DB	7.00	17	2,016.			2,016.	1,747.		179.
31	COMPUTER EQUIPMENT	041299	200DB	7.00	17	1,555.			1,555.	1,347.		139.
32	OFFICE EQUIPMENT	101298	200DB	7.00	17	400.			400.	347.		35.
33	COMPUTER EQUIPMENT	061500	200DB	5.00	17	1,065.			1,065.	990.		75.
34	COMPUTER EQUIPMENT	062600	200DB	5.00	17	307.			307.	285.		22.
35	COMPUTER EQUIPMENT	072000	200DB	5.00	17	698.			698.	631.		67.
36	COMPUTER EQUIPMENT	081800	200DB	5.00	17	2,247.			2,247.	2,032.		215.

428102
10-08-04

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, 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
37	COMPUTER EQUIPMENT	090100	200DB	5.00	17	881.			881.	797.		84.
38	COMPUTER EQUIPMENT	091200	200DB	5.00	17	385.			385.	348.		37.
39	OFFICE EQUIPMENT	061300	200DB	5.00	17	2,995.			2,995.	2,783.		212.
40	FURNITURE & FIXTURE	092900	200DB	7.00	17	972.			972.	728.		85.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	16	3,200.			3,200.	335.		82.
42	COMPUTER EQUIPMENT	110700	200DB	5.00	17	115.			115.	101.		12.
43	COMPUTER EQUIPMENT	112900	200DB	5.00	17	744.			744.	652.		82.
44	COMPUTER EQUIPMENT	032601	200DB	5.00	17	1,168.			1,168.	985.		133.
45	COMPUTER EQUIPMENT	091901	200DB	5.00	17	1,591.			1,591.	1,265.		174.
46	COMPUTER EQUIPMENT	061902	200DB	5.00	17	4,825.			4,825.	3,348.		591.
47	COMPUTER EQUIPMENT	072502	200DB	5.00	17	5,348.			5,348.	3,519.		732.
48	OFFICE EQUIPMENT	031202	200DB	5.00	17	530.			530.	387.		60.
49	COMPUTER EQUIPMENT	020703	200DB	5.00	17	1,552.		466.	1,086.	565.		208.
50	COMPUTER EQUIPMENT	061203	200DB	5.00	17	4,216.		2,108.	2,108.	1,096.		405.
51	COMPUTER EQUIPMENT	080603	200DB	5.00	17	4,292.		2,146.	2,146.	1,116.		412.
52	FURNITURE & FIXTURES	022003	200DB	7.00	17	11,768.		3,530.	8,238.	3,194.		1,441.
53	FURNITURE & FIXTURES	090503	200DB	7.00	17	12,501.		6,251.	6,250.	2,424.		1,093.
54	OFFICE EQUIPMENT	022803	200DB	5.00	17	22,844.		6,853.	15,991.	8,315.		3,070.

(D) - Asset disposed * ITC, Section 179, Salvage, Bonus, 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	032703	SL	39.00	16	1,350.			1,350.	52.		35.
56	OFFICE FURNITURE	092503	200DB	7.00	17	3,003.		1,502.	1,501.	582.		263.
57	COMPUTER	032504	200DB	5.00	17	955.		955.				0.
58	COMPUTER	080404	200DB	5.00	17	704.		704.				0.
59	COMPUTER	092104	200DB	5.00	17	224.		224.				0.
60	EQUIPMENT	042904	200DB	5.00	17	700.		700.				0.
61	COMPUTER	031005	200DB	5.00	19B	2,686.		2,686.			2,686.	2,686.
62	COMPUTER	070705	200DB	5.00	19B	3,857.		3,857.			3,857.	3,857.
63	FURNITURE & FIXTURES	011605	200DB	7.00	19C	648.		648.			648.	648.
	* TOTAL 990 PAGE 2 DEPR					182,965.		32,630.	150,335.	113,350.	7,191.	17,907.

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

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

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STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005

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 PUIBLIC 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					0.
FUND RAISING EVENTS	272,105.		272,105.		272,105.
TO FM 990, PART I, LINE 9	272,105.		272,105.		272,105.

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

DESCRIPTION	AMOUNT
REALISED/UNREALISED GAINS HOLDING ON SECURITIES	12,420.
TOTAL TO FORM 990, PART I, LINE 20	12,420.

FORM 990 OTHER EXPENSES STATEMENT 4

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
BOOKS & SUBSCRIPTIONS	1,302.	1,172.	78.	52.
LITIGATION EXPENSES	4,685.	4,217.	281.	187.
INSURANCE	10,088.	1,513.	8,575.	
BANK CHARGES	178.		178.	
DUES	4,187.	3,768.	419.	
CONSULTANTS & OUTSIDE SERVICES	147,646.	132,881.	8,859.	5,906.
PAYROLL PROCESSING	5,815.		5,815.	
DESIGNS & GRAPHICS	25,900.		25,900.	
OFFICE EXPENSES	4,593.		4,593.	
PERFORMANCE	250.			250.
MAILING & SHIPPING	537.			537.
REFRESHMENTS	7,902.		3,323.	4,579.
ENDOWMENT MANAGEMENT FEE	2,635.		2,635.	
EDUCATION & TRAINING	6,045.	6,045.		
INTERNET SUBSCRIPTIONS	3,058.		3,058.	
UTILITIES	10,655.		10,655.	
LICENSES & PERMITS	1,185.		1,185.	
ADVERTISEMENT	1,005.			1,005.
TOTAL TO FM 990, LN 43	237,666.	149,596.	75,554.	12,516.

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.	854.	3,026.
COMPUTER EQUIPMENT	2,038.	2,038.	0.
LEASEHOLD IMPROVEMENTS	4,100.	836.	3,264.
COMPUTER EQUIPMENT	3,173.	3,173.	0.
COMPUTER EQUIPMENT	495.	495.	0.
OFFICE EQUIPMENT	500.	500.	0.
OFFICE EQUIPMENT	600.	600.	0.
OFFICE EQUIPMENT	3,644.	3,644.	0.
COMPUTER EQUIPMENT	1,230.	1,175.	55.
COMPUTER EQUIPMENT	1,200.	1,147.	53.
COMPUTER EQUIPMENT	1,579.	1,509.	70.
COMPUTER EQUIPMENT	2,016.	1,926.	90.
COMPUTER EQUIPMENT	1,555.	1,486.	69.
OFFICE EQUIPMENT	400.	382.	18.
COMPUTER EQUIPMENT	1,065.	1,065.	0.
COMPUTER EQUIPMENT	307.	307.	0.
COMPUTER EQUIPMENT	698.	698.	0.
COMPUTER EQUIPMENT	2,247.	2,247.	0.
COMPUTER EQUIPMENT	881.	881.	0.
COMPUTER EQUIPMENT	385.	385.	0.
OFFICE EQUIPMENT	2,995.	2,995.	0.
FURNITURE & FIXTURE	972.	813.	159.
LEASEHOLD IMPROVEMENT	3,200.	417.	2,783.
COMPUTER EQUIPMENT	115.	113.	2.
COMPUTER EQUIPMENT	744.	734.	10.
COMPUTER EQUIPMENT	1,168.	1,118.	50.
COMPUTER EQUIPMENT	1,591.	1,439.	152.
COMPUTER EQUIPMENT	4,825.	3,939.	886.

COMPUTER EQUIPMENT	5,348.	4,251.	1,097.
OFFICE EQUIPMENT	530.	447.	83.
COMPUTER EQUIPMENT	1,552.	1,239.	313.
COMPUTER EQUIPMENT	4,216.	3,609.	607.
COMPUTER EQUIPMENT	4,292.	3,674.	618.
FURNITURE & FIXTURES	11,768.	8,165.	3,603.
FURNITURE & FIXTURES	12,501.	9,768.	2,733.
OFFICE EQUIPMENT	22,844.	18,238.	4,606.
LEASEHOLD IMPROVEMENT	1,350.	87.	1,263.
OFFICE FURNITURE	3,003.	2,347.	656.
COMPUTER	955.	955.	0.
COMPUTER	704.	704.	0.
COMPUTER	224.	224.	0.
EQUIPMENT	700.	700.	0.
COMPUTER	2,686.	2,686.	0.
COMPUTER	3,857.	3,857.	0.
FURNITURE & FIXTURES	648.	648.	0.
TOTAL TO FORM 990, PART IV, LN 57	182,965.	156,696.	26,269.

FORM 990 OTHER LIABILITIES STATEMENT 6

DESCRIPTION	AMOUNT
SECURITY DEPOSIT PAYABLE	0.
PAYROLL TAX PAYABLE	2,264.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	2,264.

Form **4562** Department of the Treasury Internal Revenue Service

Depreciation and Amortization 990
(Including Information on Listed Property)
▶ See separate instructions. ▶ Attach to your tax return.

OMB No 1545-0172 **2004** Attachment Sequence No 67

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 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	102,000.
2	Total cost of section 179 property placed in service (see instructions)	2	7,191.
3	Threshold cost of section 179 property before reduction in limitation	3	410,000.
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	102,000.

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
COMPUTER	2,686.	2,686.
COMPUTER	3,857.	3,857.
FURNITURE & FIXTURES	648.	648.
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	7,191.
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	7,191.
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	102,000.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	7,191.
13	Carryover of disallowed deduction to 2005. 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 2004	17	10,599.
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 ▶ ☐		

Section B - Assets Placed in Service During 2004 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 2004 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	
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	17,907.
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? [X] Yes [ ] No **24b** If "Yes," is the evidence written? [X] Yes [ ] 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		
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												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
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.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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 2004 tax year:					
43 Amortization of costs that began before your 2004 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
COMPUTER EQUIPMENT	05/18/97	100.00	416.	416.	7.00	200DB-HY
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

Form **8868** (Rev December 2004) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ 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).

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)

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.

Electronic Filing (e-file). Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www.irs.gov/efile*.

Type or print	Name of Exempt Organization	Employer identification number
File by the due date for filing your return See instructions	EDUCATION LAW CENTER, INC.	22-2014555
	Number, street, and room or suite no. If a P.O. box, see instructions. 60 PARK PLACE, SUITE 300	
	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):

☒ Form 990	☐ Form 990-T (corporation)	☐ Form 4720
☐ Form 990-BL	☐ Form 990-T (sec. 401(a) or 408(a) trust)	☐ Form 5227
☐ Form 990-EZ	☐ Form 990-T (trust other than above)	☐ Form 6069
☐ Form 990-PF	☐ Form 1041-A	☐ Form 8870

- The books are in the care of ▶ Education Law Center, Inc.

Telephone No. ▶ 973-624-1815 FAX No. ▶ 973-624-7339

- 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-months for a **Form 990-T corporation**) extension of time until May 15, 20 06 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, 20 06 and ending September 30, 20 06

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 $

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 $ None

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

RECEIVED APR 04 2006 OGDEN, UT

• If you are filing for an **Additional (not automatic) 3-Month Extension, complete only Part II** and check this box . . . . ▶ ☐

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

• If you are filing for an **Automatic 3-Month Extension, complete only Part I** (on page 1).

Part II Additional (not automatic) 3-Month Extension of Time—Must File Original and One Copy.

Type or print	Name of Exempt Organization		**Employer identification number**
File by the extended due date for filing the return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions.		For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.		

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

☐ Form 990
☐ Form 990-BL
☐ Form 990-EZ
☐ Form 990-PF
☐ Form 990-T (sec. 401(a) or 408(a) trust)
☐ Form 990-T (trust other than above)
☐ Form 1041-A
☐ Form 4720
☐ Form 5227
☐ Form 6069
☐ Form 8870

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

• The books are in the care of ▶ ____________

Telephone No. ▶ ____________ FAX No. ▶ ____________

• 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 is for.

4 I request an additional 3-month extension of time until ____________ , 20 ___.

5 For calendar year _____ , or other tax year beginning ____________ , 20___, and ending ____________ , 20___.

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

7 State in detail why you need the extension ____________

8a 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 . . . . $ ________

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 . . . . $ ________

c **Balance Due.** Subtract line 8b from line 8a. 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. $

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 ▶ Date ▶ 2/8/06

Notice to Applicant—To Be Completed by the IRS

☐ We **have** approved this application. Please attach this form to the organization's return.

☐ We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to the organization's return.

☐ We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period.

☐ We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested.

☐ Other ____________

____________ By ____________ ____________

Director Date

Alternate Mailing Address — Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above.

Type or print	**Name** M. I. Grossman & Company, CPA's, LLC
	Number and street (include suite, room, or apt. no.) or a P.O. box number 1496 Morris Avenue
	City or town, province or state, and country (including postal or ZIP code) Union, NJ 07083