Fiscal Year Ended September 30, 2009

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

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning OCT 1, 2008 and ending SEP 30, 2009

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

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

C Name of organization: EDUCATION LAW CENTER, INC.

Doing Business As

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

G Gross receipts $ 1,975,961.

F Name and address of principal officer: JITENDRA K. VAKANI, 60 PARK PLACE # 300 NEWARK, NJ 07102

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

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status [X] 501(c) (3H) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.EDLAWCENTER.ORG

K Type of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation 1973 **M** State of legal domicile NJ

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities PUBLIC INTEREST LAW FIRM

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of employees (Part V, line 2a)	5	17
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	16,268.
b	Net unrelated business taxable income from Form 990 T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,670,159.	1,959,693.
	9	Program service revenue (Part VIII, line 2g)		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	23,096.	16,249.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	478,208.	19.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,171,463.	1,975,961.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,253,542.	1,387,851.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 175,649.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	913,009.	583,425.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,166,551.	1,971,276.
	19	Revenue less expenses Subtract line 18 from line 12	4,912.	4,685.
			Beginning of Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	957,999.	913,522.
	21	Total liabilities (Part X, line 26)	442,574.	398,221.
	22	Net assets or fund balances Subtract line 21 from line 20	515,425.	515,301.

RECEIVED
MAY 19 2010
OGDEN, UT
IRS-OSC

SCANNED JUL 13 2010

Part II Signature Block

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

Sign Here

▶ Signature of officer: [signature] Date: 5/13/10

▶ JITENDRA K. VAKANI, SECRETARY/TREASURER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ [signature], CPA Date 5/5/10 Check if self-employed ▶ [X] Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ M.I. GROSSMAN & COMPANY, 1496 MORRIS AVENUE, UNION, NJ 07083

EIN ▶

Phone no ▶ 908-687-7740

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

915-19,20

1

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission
TO PROVIDE FREE LEGAL ASSISTANCE TO CHILDREN, PARENTS, AND COMMUNITY GROUP IN MATTERS INVOLVING PUBLIC ELEMENTARY AND SECONDARY EDUCATION IN NEW JERSEY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990 EZ? ☐ Yes ☒ No
If "Yes", describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes", describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 1,552,126. including grants of $) (Revenue $)
SEE FOOTNOTE # 1

4b (Code) (Expenses $ including grants of $) (Revenue $)

4c (Code) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe in Schedule O)
(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ 1,552,126. *(Must equal Part IX, Line 25 column (B))*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	X	
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b-24d and complete Schedule K If "No", go to question 25*	24a		X
b	Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L Part III*	27		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes " complete Schedule R Part VI*	37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a 0			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 17			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return (see instructions)		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		X
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
10	**Section 501(c)(7) organizations.** Enter N/A				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter N/A				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b			

Form **990** (2008)

832005
12-18-08

Part VI **Governance, Management, and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body (1a) 10			
b	Enter the number of voting members that are independent (1b) 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c		
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
a	The organization's CEO, Executive Director, or top management official?	15a		X
b	Other officers or key employees of the organization? Describe the process in Schedule O (see instructions)	15b		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶NJ

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

JITENDRA VAKANI C/O EDUCATION LAW CENTER INC. - 973-624-1815
60 PARK PLACE # 300, NEWARK, NJ 07102-5504

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099 MISC)	(F) Estimated amount of other compensation from the organization and related organizations
RUTH LOWENKRON SENIOR ATTORNEY	40.00							103,746.	0.	4,150.
ELIZABETH ATHOS SENIOR ATTORNEY	40.00							105,709.	0.	4,228.
DAVID G. SCIARRA EXECUTIVE DIRECTOR	40.00			X				151,847.	0.	6,050.
JITENDRA K. VAKANI SECRETARY/TREASURER	15.00			X				45,883.	0.	1,828.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total ▶								407,185.	0.	16,256.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 3

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization NONE

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 0

Form **990** (2008)

832008 12-18-08

.5270430 758553 EDUC4555 2008.05060 EDUCATION LAW CENTER, INC. EDUC4551

Part VIII Statement of Revenue

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	144,769.				
	d	Related organizations	1d	1749842.				
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	65,082.				
	g	Noncash contributions included in lines 1a-1f $						
	h	**Total.** Add lines 1a 1f ▶			1,959,693.			
Program Service Revenue			Business Code					
	2 a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a 2f ▶						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶			16,249.		16,249.	
	4	Income from investment of tax-exempt bond proceeds ▶						
	5	Royalties ▶						
			(i) Real	(ii) Personal				
	6 a	Gross Rents						
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) ▶						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) ▶						
	8 a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from fundraising events ▶						
	9 a	Gross income from gaming activities See Part IV, line 19	a					
	b	Less direct expenses	b					
	c	Net income or (loss) from gaming activities ▶						
	10 a	Gross sales of inventory, less returns and allowances	a					
	b	Less cost of goods sold	b					
	c	Net income or (loss) from sales of inventory ▶						
		Miscellaneous Revenue	Business Code					
	11 a	HONORARIA	611710		12.		12.	
	b	SALE OF BOOKLETS & MAT	611710		7.		7.	
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a 11d ▶			19.			
	12	**Total Revenue** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶			1,975,961.	0.	16,268.	0.

832009
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Form 990 (2008)

15270430 758553 EDUC4555 2008.05060 EDUCATION LAW CENTER, INC. EDUC4551

Part IX Statement of Functional Expenses

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	205,608.	99,509.	69,748.	36,351.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	921,136.	829,022.	18,423.	73,691.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	33,796.	33,796.		
9 Other employee benefits	143,421.	114,737.	20,079.	8,605.
10 Payroll taxes	83,890.	64,595.	10,067.	9,228.
11 Fees for services (non employees)				
a Management				
b Legal				
c Accounting	7,836.		7,836.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	2,507.		2,507.	
g Other				
12 Advertising and promotion				
13 Office expenses	4,785.		4,785.	
14 Information technology				
15 Royalties				
16 Occupancy	164,455.	129,920.	24,668.	9,867.
17 Travel	16,918.	13,027.	2,538.	1,353.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	29,148.	22,444.	4,372.	2,332.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,554.	9,918.	1,883.	753.
23 Insurance				
24 Other expenses Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a CONSULTANTS & OUTSIDE S	154,668.	139,201.	9,280.	6,187.
b LITIGATION EXPENSES	25,416.	22,874.	1,525.	1,017.
c PRINTINGS AND PUBLICATI	23,438.	18,281.	2,813.	2,344.
d TELEPHONE	22,743.	17,740.	3,184.	1,819.
e EQUIPMENT RENTAL & MAIN	21,176.	18,000.	2,118.	1,058.
f All other expenses	97,781.	19,062.	57,675.	21,044.
25 Total functional expenses Add lines 1 through 24f	1,971,276.	1,552,126.	243,501.	175,649.
26 Joint Costs Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest bearing		1	
	2	Savings and temporary cash investments	843,539.	2	797,350.
	3	Pledges and grants receivable, net	65,084.	3	69,084.
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	8,403.	9	6,674.
	10a	Land, buildings, and equipment cost basis — 10a 217,765.			
	b	Less accumulated depreciation Complete Part VI of Schedule D — 10b 196,745.	21,579.	10c	21,020.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities See Part IV, line 11		12	
	13	Investments program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	19,394.	15	19,394.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	957,999.	16	913,522.
Liabilities	17	Accounts payable and accrued expenses	121,924.	17	100,120.
	18	Grants payable		18	
	19	Deferred revenue	311,667.	19	295,000.
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable		24	
	25	Other liabilities Complete Part X of Schedule D	8,983.	25	3,101.
	26	**Total liabilities.** Add lines 17 through 25	442,574.	26	398,221.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [ ] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets		27	
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [X] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds	515,425.	30	515,301.
	31	Paid in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32	Retained earnings, endowment, accumulated income, or other funds	0.	32	0.
	33	Total net assets or fund balances	515,425.	33	515,301.
	34	Total liabilities and net assets/fund balances	957,999.	34	913,522.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits?	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008
Open to Public Inspection

Name of the organization EDUCATION LAW CENTER, INC.

Employer identification number 22-2014555

Part I **Reason for Public Charity Status** (All organizations must complete this part) (see instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H)

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state ______

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 [ ] 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 exempt 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).** (Complete the Part III)

10 [ ] An organization organized and operated exclusively to test for public safety See **section 509(a)(4).** (see instructions)

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a [ ] Type I b [ ] Type II c [ ] Type III - Functionally integrated d [ ] Type III - Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule A (Form 990 or 990-EZ) 2008

832021 12-17-08

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	1357365.	1561326.	1664950.	1670159.	1749842.	8003642.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 - 3	1357365.	1561326.	1664950.	1670159.	1749842.	8003642.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						8003642.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	1357365.	1561326.	1664950.	1670159.	1749842.	8003642.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	23,028.	23,831.	25,487.	23,096.	16,429.	111,871.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						8115513.

12 Gross receipts from related activities, etc (see instructions) | 12 | 1,443,124.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) | 14 | 98.62 %

15 Public support percentage from 2007 Schedule A, Part IV A, line 26f | 15 | 98.42 %

16a **33 1/3% support test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2007** Schedule A, Part IV A, line 27h	18	%

19a **33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

SCHEDULE C (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	**Political Campaign and Lobbying Activities** For Organizations Exempt From Income Tax Under section 501(c) and section 527 ▶ To be completed by organizations described below. ▶ Attach to Form 990 or Form 990-EZ.	OMB No 1545-0047 **2008** Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then
- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of organization	Employer identification number
EDUCATION LAW CENTER, INC.	22-2014555

Part I-A **To be completed by all organizations exempt under section 501(c) and section 527 organizations.**
See the instructions for Schedule C for details

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures ▶ $
3 Volunteer hours

Part I-B **To be completed by all organizations exempt under section 501(c)(3).**
See the instructions for Schedule C for details

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
4a Was a correction made? ☐ Yes ☐ No
b If "Yes," describe in Part IV

Part I-C **To be completed by all organizations exempt under section 501(c), except section 501(c)(3).**
See the instructions for Schedule C for details

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $
3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ $
4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details

A Check ▶ ☐ if the filing organization belongs to an affiliated group

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		4,131.
c Total lobbying expenditures (add lines 1a and 1b)		4,131.
d Other exempt purpose expenditures		1,951,442.
e Total exempt purpose expenditures (add lines 1c and 1d)		1,955,573.
f Lobbying nontaxable amount Enter the amount from the following table in both columns		247,779.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
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

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		61,945.
h Subtract line 1g from line 1a Enter -0- if line g is more than line a		0.
i Subtract line 1f from line 1c Enter -0- if line f is more than line c		0.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

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 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount	239,564.	249,567.	258,526.	247,779.	995,436.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,493,154.
c Total lobbying expenditures	3,432.	3,737.	3,969.	4,131.	15,269.
d Grassroots non taxable amount	59,891.	62,392.	64,632.	61,945.	248,860.
e Grassroots ceiling amount (150% of line 2d, column (e))					373,290.
f Grassroots lobbying expenditures					

Part II-B **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
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	Other activities? If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** See the instructions for Schedule C for details

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** See Schedule C instructions for details

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I A, line 1, Part I-B, line 4, Part I C, line 5, and Part II B, line 1i Also, complete this part for any additional information

Schedule D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization: EDUCATION LAW CENTER, INC.

Employer identification number: 22-2014555

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.** **Schedule D (Form 990) 2008**

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12-23-08

Part III | Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ____________

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV | Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V | Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi endowment ▶ ________%

b Permanent endowment ▶ ________%

c Term endowment ▶ ________%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI | Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		12,530.	3,478.	9,052.
d Equipment		169,874.	158,784.	11,090.
e Other		35,361.	34,483.	878.
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				21,020.

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total (Col (b) should equal Form 990, Part X, col (B) line 12) ▶		

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of year market value
Total (Col (b) should equal Form 990, Part X, col (B) line 13) ▶		

Part IX Other Assets. See Form 990, Part X, line 15

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 15)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
Federal income taxes	
PAYROLL TAX PAYABLE	3,101.
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	3,101.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,975,961.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,971,276.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	4,685.
4	Net unrealized gains (losses) on investments	4	-4,809.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4-8	9	-4,809.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-124.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	1,975,961.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,975,961.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	1,975,961.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	1,971,276.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	1,971,276.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)			5	1,971,276.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

SCHEDULE J (Form 990)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization EDUCATION LAW CENTER, INC.

Employer identification number 22-2014555

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☐ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		X

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DAVID G. SCIARRA	(i)	151,847.	0.	0.	0.	6,050.	157,897.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

2008

Open to Public Inspection

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

FORM 990, PART VI, SECTION C, LINE 19: ORGANIZATION MAKES ALL DOCUMENTS, POLICIES AND FINANCIAL STATEMENT AVAILABLE ON WEBSITE AND INSPECTION AT ITS OFFICE

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	Current Year Deduction
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	200DB	.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.

(D) - Asset disposed

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

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	Current Year Deduction
19	LEASEHOLD IMPROVEMENTS	022097	SL	39.00	17	3,880.			3,880.	1,151.		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.	1,151.		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.	500.		0.
25	OFFICE EQUIPMENT	092198	200DB	7.00	17	600.			600.	600.		0.
26	OFFICE EQUIPMENT	100197	200DB	7.00	17	3,644.			3,644.	3,644.		0.
27	COMPUTER EQUIPMENT	110398	200DB	7.00	17	1,230.			1,230.	1,230.		0.
28	COMPUTER EQUIPMENT	111098	200DB	7.00	17	1,200.			1,200.	1,200.		0.
29	COMPUTER EQUIPMENT	021699	200DB	7.00	17	1,579.			1,579.	1,579.		0.
30	COMPUTER EQUIPMENT	022499	200DB	7.00	17	2,016.			2,016.	2,016.		0.
31	COMPUTER EQUIPMENT	041299	200DB	7.00	17	1,555.			1,555.	1,555.		0.
32	OFFICE EQUIPMENT	101298	200DB	7.00	17	400.			400.	400.		0.
33	COMPUTER EQUIPMENT	061500	200DB	5.00	17	1,065.			1,065.	1,065.		0.
34	COMPUTER EQUIPMENT	062600	200DB	5.00	17	307.			307.	307.		0.
35	COMPUTER EQUIPMENT	072000	200DB	5.00	17	698.			698.	698.		0.
36	COMPUTER EQUIPMENT	081800	200DB	5.00	17	2,247.			2,247.	2,247.		0.

828102
04-25-08

(D) - Asset disposed

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

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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	Current Year Deduction
37	COMPUTER EQUIPMENT	090100	200DB	5.00	17	881.			881.	881.		0.
38	COMPUTER EQUIPMENT	091200	200DB	5.00	17	385.			385.	385.		0.
39	OFFICE EQUIPMENT	061300	200DB	5.00	17	2,995.			2,995.	2,995.		0.
40	FURNITURE & FIXTURE	092900	200DB	7.00	17	972.			972.	972.		0.
41	LEASEHOLD IMPROVEMENT	091100	SL	39.00	16	3,200.			3,200.	663.		82.
42	COMPUTER EQUIPMENT	110700	200DB	5.00	17	115.			115.	115.		0.
43	COMPUTER EQUIPMENT	112900	200DB	5.00	17	744.			744.	744.		0.
44	COMPUTER EQUIPMENT	032601	200DB	5.00	17	1,168.			1,168.	1,168.		0.
45	COMPUTER EQUIPMENT	091901	200DB	5.00	17	1,591.			1,591.	1,591.		0.
46	COMPUTER EQUIPMENT	061902	200DB	5.00	17	4,825.			4,825.	4,825.		0.
47	COMPUTER EQUIPMENT	072502	200DB	5.00	17	5,348.			5,348.	5,348.		0.
48	OFFICE EQUIPMENT	031202	200DB	5.00	17	530.			530.	530.		0.
49	COMPUTER EQUIPMENT	020703	200DB	5.00	17	1,552.		466.	1,086.	1,086.		0.
50	COMPUTER EQUIPMENT	061203	200DB	5.00	17	4,216.		2,108.	2,108.	2,108.		0.
51	COMPUTER EQUIPMENT	080603	200DB	5.00	17	4,292.		2,146.	2,146.	2,146.		0.
52	FURNITURE & FIXTURES	022003	200DB	7.00	17	11,768.		3,530.	8,238.	7,135.		735.
53	FURNITURE & FIXTURES	090503	200DB	7.00	17	12,501.		6,251.	6,250.	5,414.		557.
54	OFFICE EQUIPMENT	022803	200DB	5.00	17	22,844.		6,853.	15,991.	15,991.		0.

828102
04-25-08

(D) - Asset disposed

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

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	Current Year Deduction
55	LEASEHOLD IMPROVEMENT	032703	SL	39.00	16	1,350.			1,350.	192.		35.
56	OFFICE FURNITURE	092503	200DB	7.00	17	3,003.		1,502.	1,501.	1,300.		134.
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	17	2,686.		2,686.				0.
62	COMPUTER	070705	200DB	5.00	17	3,857.		3,857.				0.
63	FURNITURE & FIXTURES	011605	200DB	7.00	17	648.		648.				0.
64	COMPUTER EQUIPMENT	090106	200DB	5.00	17	749.			749.	534.		86.
65	COMPUTER EQUIPMENT - CAMDEN OFFICE	090106	200DB	5.00	17	2,555.			2,555.	1,820.		294.
66	EQUIPMENT	032306	200DB	5.00	17	2,325.			2,325.	1,655.		268.
67	EQUIPMENT	050306	200DB	5.00	17	1,200.			1,200.	854.		138.
68	EQUIPMENT	060106	200DB	5.00	17	2,745.			2,745.	1,954.		316.
69	EQUIPMENT	060706	200DB	5.00	17	464.			464.	330.		53.
70	FURNITURE AND FIXTURES	030806	200DB	7.00	17	526.			526.	296.		66.
71	COMPUTER EQUIPMENT	100606	200DB	5.00	17	801.			801.	416.		154.
72	COMPUTER EQUIPMENT	020807	200DB	5.00	17	1,381.			1,381.	718.		265.

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(D) - Asset disposed

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

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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	Current Year Deduction
73	COMPUTER EQUIPMENT	040407	200DB	5.00	17	904.			904.	470.		174.
74	COMPUTER EQUIPMENT	060707	200DB	5.00	17	1,637.			1,637.	851.		314.
75	COMPUTER EQUIPMENT	062807	200DB	5.00	17	576.			576.	299.		111.
76	COMPUTER EQUIPMENT	071207	200DB	5.00	17	245.			245.	127.		47.
77	COMPUTER EQUIPMENT	110107	200DB	5.00	17	2,040.			2,040.	408.		653.
78	COMPUTER EQUIPMENT	120307	200DB	5.00	17	1,960.			1,960.	392.		627.
79	COMPUTER EQUIPMENT	020108	200DB	5.00	17	1,084.		542.	542.	108.		173.
80	COMPUTER EQUIPMENT	080108	200DB	5.00	17	718.		359.	359.	72.		115.
81	COMPUTER EQUIPMENT	091508	200DB	5.00	17	894.		447.	447.	89.		143.
82	COMPUTER EQUIPMENT	100208	200DB	5.00	19B	1,510.		755.	755.			1,019.
83	COMPUTER EQUIPMENT	100208	200DB	5.00	19B	1,908.		954.	954.			1,288.
84	COMPUTER EQUIPMENT	070109	200DB	5.00	19B	1,674.		837.	837.			879.
85	COMPUTER EQUIPMENT	080509	200DB	5.00	19B	1,642.		821.	821.			862.
86	COMPUTER EQUIPMENT	080509	200DB	5.00	19B	3,755.		1,878.	1,877.			1,972.
87	COMPUTER EQUIPMENT	080509	200DB	5.00	19B	386.		193.	193.			203.
88	OFFICE EQUIPMENT	070109	200DB	5.00	19B	1,120.		560.	560.			588.
	* TOTAL 990 PAGE 10 DEPR					217,764.		39,976.	177,788.	150,212.	0.	12,555.

828102
04-25-08

(D) - Asset disposed

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

FOOTNOTES STATEMENT 1

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

HELEN LINDSAY-EDUCATION ACTIVIST
125 SOUTH MAPLE AVENUE, APT A, RIDGEWOOD, NJ 07450

LAWRENCE LUSTBERG,ESQ
GIBBONS,DEL DEO, DOLAN, GRIFFINGER & VECCHIONE
1 RIVERFRONT PLAZA, NEWARK, NJ 07102

JEFFREY VENEZIA-PRESIDENT
DESIGN IDEAS GROUP
15 BETHANY STREET, NEW BRUNSWICK, NJ 08901

LINDA P. TORRES, ESQ
MCELROY, DEUTSCH, MULVANEY, & CARPENTER LLP
THREE GATEWAY CENTER, 100 MULBERRY STREET, NEWARK, NJ 07102

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

JUNIUS WILLIAMS, ESQ-DIRECTOR OF ABBOTT LEADERSHIP INSTITUTE
URBAN EDUCATION DEPARTMENT
110 WARREN STREET, NEWARK, NJ 07102

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

MICHAEL SMITH - GENERAL MANAGER OF OPERATION - FORBES.COM
90 5TH AVENUE 6TH FL NEW YORK, NY 10011

VINCENT GIORDANO
EXECUTIVE DIRECTOR - NJEA
180 WEST STATE STREET, TRENTON , NJ 08607-1211

GLENN C. SCHROEDER, ESQ. SENIOR VICE PRESIDENT
EDUCATIONAL TESTING SERVICES
ETS MAIL STOP 23-C PRINCETON, NJ 08541

STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

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 NUMEROUS 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 **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization 990
(Including Information on Listed Property)

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

OMB No 1545-0172

2008

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 10	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 the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less enter -0- If married filing separately, see instructions	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property Enter the amount from line 29	7			
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7			8	
9	Tentative deduction Enter the **smaller** of line 5 or line 8			9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562			10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5			11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11			12	
13	Carryover of disallowed deduction to 2009 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 for qualified property (other than listed property) placed in service during the tax year	14	5,998.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	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 2008	17	5,627.
18	If you are electing 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 2008 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		5,997.	5 YRS.	MQ	200DB	813.
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 2008 Tax Year Using the Alternative Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
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	12,555.
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			

816251 11-08-08 LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **4562** (2008)

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 the 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 2		%						
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 the 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 2008 tax year					
43 Amortization of costs that began before your 2008 tax year				43	
44 **Total.** Add amounts in column (f) See the instructions for where to report				44	

FORM 4562, PART V LISTED PROPERTY INFORMATION-MORE THAN 50% STATEMENT 2

(A) DESCRIPTION	(B) DATE	(C) BUS. %	(D) COST	(E) BASIS	(F) LIFE	(G) MTH/CV	(H) DEDUCTION	(I) 179 ELECTED
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	200DB-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		

(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	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 April 2008) Department of the Treasury Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return

OMB No 1545-1709

- 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ▶ ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (*e-file*). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868 For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits.*

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 c/o M.I. Grossman & Co., CPA's, LLC 1496 Morris Avenue	
	City, town or post office, state, and ZIP code For a foreign address, see instructions Union, New Jersey 07083	

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 corporation required to file Form 990-T) extension of time until May 15 , 20 10 , 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 08 , and ending September 30 , 20 09

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	**3a**	$ 0.
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.	**3b**	$
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	**3c**	$ 0.

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

● 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.** You **must** file original and one copy.

Type or print	Name of Exempt Organization Education Law Center, Inc.	**Employer identification number** 22-2014555
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 c/o M I Grossman & Co , CPA's, LLC 1496 Morris Avenue	For IRS use only
	City, town or post office, state, and ZIP code For a foreign address, see instructions Union, New Jersey 07083	

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

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

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	8a	$
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	8b	$
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	8c	$ 0.

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 ▶ M I Grossman, CPA Title ▶ CPA Date ▶ 02/02/2010