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Return of Organization Exempt From Income Tax

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

2000

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the **2000** calendar year, or tax year period beginning 7/01, 2000, and ending 6/30, 2001

B Check if applicable:
 Change of address
 Change of name
 Initial return
 Final return
 Amended return

C Please use IRS label or print or type. See Specific Instructions.
NAT'L IMMIGRANT LEGAL SUPPORT CENTER
DBA NATIONAL IMMIGRATION LAW CENTER
3435 WILSHIRE BOULEVARD #2850
LOS ANGELES, CA 90010

D Employer identification number
95-4539765

E Telephone number
213-639-3900

F Check if application pending

G Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 527 OR 4947(a)(1)

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

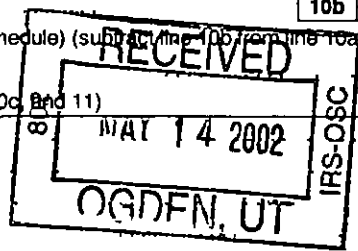
J Accounting method Cash Accrual Other (specify) ▶

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

Note H and I are not applicable to section 527 orgs
H(a) Is this a group return filed for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? Yes No (if "No," attach a list See instructions)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit group exemption no (GEN) ▶
L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶

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

	1 Contributions, gifts, grants, and similar amounts received				
	a Direct public support	1a	3,227,554		
	b Indirect public support	1b			
	c Government contributions (grants)	1c	95,637		
	d Total (add lines 1a through 1c) (cash \$ <u>3,323,191</u> noncash \$ _____)	1d		3,323,191	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		429,629	
	3 Membership dues and assessments	3			
	4 Interest on savings and temporary cash investments	4		125,912	
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
	b Less rental expenses	6b			
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c			
	7 Other investment income (describe ▶ _____)	7			
		(A) Securities		(B) Other	
	8a Gross amount from sales of assets other than inventory	8a			
	b Less cost or other basis and sales expenses	8b	17,208		
	c Gain or (loss) (attach schedule)	8c	-17,208		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		-17,208	
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	b Less direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10a Gross sales of inventory, less returns and allowances	10a			
	b Less cost of goods sold	10b			
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	11 Other revenue (from Part VII, line 103)	11			
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		3,861,524	
	13 Program services (from line 44, column (B))	13		2,025,250	
	14 Management and general (from line 44, column (C))	14		360,753	
	15 Fundraising (from line 44, column (D))	15		51,048	
	16 Payments to affiliates (attach schedule)	16			
	17 Total expenses (add lines 16 and 44, column (A))	17		2,437,051	
	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		1,424,473	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		1,753,963	
	20 Other changes in net assets or fund balances (attach explanation)	20		79,744	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		3,258,180	



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Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (att sch) SEE STM 2 (cash \$ 581,559 non-cash \$)	581,559	581,559		
23	Specific assistance to individuals (att sch)				
24	Benefits paid to or for members (att sch)				
25	Compensation of officers, directors, etc	229,516	181,318	34,427	13,771
26	Other salaries and wages	686,458	542,301	130,449	13,708
27	Pension plan contributions	11,908	9,408	2,143	357
28	Other employee benefits	83,662	66,093	15,059	2,510
29	Payroll taxes	75,191	59,401	13,534	2,256
30	Professional fundraising fees				
31	Accounting fees	39,606		39,606	
32	Legal fees	16,182		16,182	
33	Supplies	35,919	28,375	6,466	1,078
34	Telephone	33,310	26,315	5,996	999
35	Postage and shipping	13,489	10,656	2,428	405
36	Occupancy	129,941	102,654	23,389	3,898
37	Equipment rental and maintenance	7,200	5,688	1,296	216
38	Printing and publications				
39	Travel	12,142	10,928	1,214	
40	Conferences, conventions, and meetings	6,311	5,995	316	
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	34,871	27,548	6,277	1,046
43	Other expenses (itemize) a STATEMENT 3	439,786	367,011	61,971	10,804
b					
c					
d					
e					
44	Total functional expenses (add lines 22 thru 43) Organizations completing columns (B)-(D), carry these totals to lines 13 - 15.	2,437,051	2,025,250	360,753	51,048

Reporting of Joint Costs Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ 10,860, (ii) the amount allocated to Program services \$ 10,498, (iii) the amount allocated to Management and general \$, and (iv) the amount allocated to Fundraising \$ 362

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23)

What is the organization's primary exempt purpose? SEE STATEMENT 4	Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts, but optional for others)
a SEE STATEMENT 5	
(Grants and allocations \$ 581,559)	2,025,250
b	
(Grants and allocations \$)	
c	
(Grants and allocations \$)	
d	
(Grants and allocations \$)	
e Other program services (attach schedule) (Grants and allocations \$)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	2,025,250

Part IV Balance Sheets (See Specific Instructions on page 23)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
ASSETS	45	Cash - non-interest-bearing			45	
	46	Savings and temporary cash investments		1,486,294	46	1,851,117
	47 a	Accounts receivable	199,489			
	b	Less allowance for doubtful accounts		123,884	47c	199,489
	48 a	Pledges receivable	1,918,140			
	b	Less allowance for doubtful accounts		902,998	48c	1,918,140
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach sch)			50	
	51 a	Other notes and loans receivable (attach schedule)				
	b	Less allowance for doubtful accounts			51c	
	52	Inventories for sale or use			52	4,757
	53	Prepaid expenses and deferred charges		36,460	53	32,594
	54	Investments - securities (attach schedule) ▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV			54	
	55 a	Investments - land, buildings, and equipment basis				
	b	Less accumulated depreciation (attach schedule)			55c	
56	Investments - other (attach schedule)			56		
57 a	Land, buildings, and equipment basis	220,153				
b	Less accumulated depreciation (attach schedule) STMT 6	109,850	100,497	57c	110,303	
58	Other assets (describe ▶)			58		
59	Total assets (add lines 45 through 58) (must equal line 74)		2,650,133	59	4,116,400	
LIABILITIES	60	Accounts payable and accrued expenses		125,002	60	166,795
	61	Grants payable		771,168	61	691,425
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
	64 a	Tax-exempt bond liabilities (attach schedule)			64a	
	b	Mortgages and other notes payable (attach schedule)			64b	
	65	Other liabilities (describe ▶)			65	
66	Total liabilities (add lines 60 through 65)		896,170	66	858,220	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		1,168,158	67	1,217,216
	68	Temporarily restricted		585,805	68	2,040,964
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19 and column (B) must equal line 21)		1,753,963	73	3,258,180	
74	Total liabilities and net assets/fund balances (add lines 66 and 73)		2,650,133	74	4,116,400	

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 25)

a Total revenue, gains, and other support per audited financial statements **a** 3,359,709

b Amounts included on line **a** but not on line 12, Form 990

(1) Net unrealized gains on investments \$

(2) Donated services and use of facilities \$

(3) Recoveries of prior year grants \$

(4) Other (specify)

Add amounts on lines (1) through (4) **b**

c Line **a** minus line **b** **c** 3,359,709

d Amounts included on line 12, Form 990 but not on line **a**

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify)

SEE STM 7 \$ 501,815

Add amounts on lines (1) and (2) **d** 501,815

e Total revenue per line 12, Form 990 (line **c** plus line **d**) **e** 3,861,524

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

a Total expenses and losses per audited financial statements **a** 1,855,492

b Amounts included on line **a** but not on line 17, Form 990

(1) Donated services and use of facilities \$

(2) Prior year adjustments reported on line 20, Form 990 \$

(3) Losses reported on line 20, Form 990 \$

(4) Other (specify)

Add amounts on lines (1) through (4) **b**

c Line **a** minus line **b** **c** 1,855,492

d Amounts included on line 17, Form 990 but not on line **a**

(1) Investment expenses not included on line 6b, Form 990 \$

(2) Other (specify)

SEE STMT 8 \$ 581,559

Add amounts on lines (1) and (2) **d** 581,559

e Total expenses per line 17, Form 990 (line **c** plus line **d**) **e** 2,437,051

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 25)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SUSAN DRAKE 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	EXECUTIVE DIR FULL-TIME	87,332	16,156	0
CHARLES KAMASAKI 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	CHMN & DIR PART-TIME	0	0	0
IRIS GOMEZ 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	SEC/TREAS, DIR PART-TIME	0	0	0
MUZAFFAR CHRISHTI 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	DIRECTOR PART-TIME	0	0	0
LUCAS GUTTENTAG 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	DIRECTOR PART-TIME	0	0	0
LINTON JOAQUIN 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	DIR LITIGTN FULL-TIME	85,096	15,743	0
MONICA DUNAHEE 3435 WILSHIRE BLVD., STE 2850 LOS ANGELES, CA 90010	DIR FIN/ADMIN FULL-TIME	57,088	10,561	0

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

If "Yes," attach schedule - see Specific Instructions on page 26

Part VI Other Information (See Specific Instructions on page 26)		N/A	Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity			X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes			X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?			X
78b	If "Yes," has it filed a tax return on Form 990-T for this year?		N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement			X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?			X
80b	If "Yes," enter the name of the organization <input type="checkbox"/> N/A and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81	81a	0	
81b	Did the organization file Form 1120-POL for this year?			X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?			X
82b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions for reporting in Part III)	82b	N/A	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?		X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?			X
84b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A	
85a	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		N/A	
85b	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		N/A	
85c	c Dues, assessments, and similar amounts from members	85c	N/A	
85d	d Section 162(e) lobbying and political expenditures	85d	N/A	
85e	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A	
85f	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A	
85g	g Does the organization elect to pay the section 6033(e) tax on the amount in 85f?		N/A	
85h	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A	
86a	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12	86a	N/A	
86b	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A	
87a	501(c)(12) organizations Enter a Gross income from members or shareholders	87a	N/A	
87b	b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A	
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 30.7701-3? If "Yes," complete Part IX			X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> 0, section 4912 <input type="checkbox"/> 0, section 4955 <input type="checkbox"/> 0			
89b	b 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction			X
89c	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			0
89d	d Enter Amount of tax in 89c, above, reimbursed by the organization			0
90a	List the states with which a copy of this return is filed <input type="checkbox"/> CALIFORNIA			
90b	b Number of employees employed in the pay period that includes March 12, 2000 (See instructions)	90b		25
91	The books are in care of <input type="checkbox"/> MONICA DUNAHEE Telephone no <input type="checkbox"/> 213-639-3900 Located at <input type="checkbox"/> 3435 WILSHIRE BLVD., STE 2850, L A, CA ZIP code <input type="checkbox"/> 90010			
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> N/A and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> 92 <input type="checkbox"/> N/A			

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 30)

Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ATTORNEY SERVICES					386,940
b PUBLICATION INCOME					29,516
c TRAINING FEES					13,173
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	125,912	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain/loss from sales of assets other than inventory			1	-17,208	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				108,704	429,629
105 Total (add line 104, columns (B), (D), and (E))					538,333

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

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 31)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 9

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 31)

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

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 31)

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

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

Please Sign Here
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. (Important: See General Instruction W, on page 14.)
 Signature of officer: *Susan Drake* Date: *May 8, 2002* Type or print name and title: *SUSAN DRAKE EXECUTIVE DIRECTOR*

Paid Preparer's Use Only
 Preparer's signature: *Loretta Dash* Date: *4/26/02* Check if self-employed: Preparer's SSN or PTIN:
 Firm's name (or yours if self-employed) and address and ZIP code: *DAVIS & DASH, AN ACCOUNTANCY C 16133 VENTURA BLVD. SUITE 820 ENCINO, CA 91436-2409* EIN: Phone no: *(818) 986-8336*

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

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

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information - (See separate instructions.)

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

Name of the organization

NAT'L IMMIGRANT LEGAL SUPPORT CENTER
DBA NATIONAL IMMIGRATION LAW CENTER

Employer identification number

95-4539765

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
JOSHUA BERNSTEIN 3435 WILSHIRE BLVD L A, CA	POLICY ANALYST FULL-TIME	74,988	13,875	0
TANYA BRODER 3435 WILSHIRE BLVD L A CA	STAFF ATTORNEY FULL-TIME	71,078	13,149	0
Total number of other employees paid over \$50,000 ▶	0			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 1 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		0
Total number of others receiving over \$50,000 for professional services ▶	0	

Part III Statements About Activities

		Yes	No
1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ <u>140,401</u> Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	X	
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE FORM 990, PART V	X	
e	Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		X
3	Does the organization make grants for scholarships, fellowships, student loans, etc.?		X
4a	Do you have a section 403(b) annuity plan for your employees?	X	
b	Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See page 2 of the instructions.)		

Part IV Reason for Non-Private Foundation Status (See pages 2 through 5 of the instructions.)

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

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

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

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

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

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

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

Calendar year (or fiscal year beginning in)	(a) 1999	(b) 1998	(c) 1997	(d) 1996	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,956,500	2,616,297	2,415,282	944,142	7,932,221
16 Membership fees received					
17 Gross receipts from admissions merchandise sold or services performed or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc. purpose	98,014	54,491	95,200	118,621	366,326
18 Gross income from interest, dividends amounts received from payments on securities (section 512(a)(5)), rents royalties and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	100,685	72,046	61,951	42,406	277,088
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income Attach a sch Do not include gain or (loss) from sale of capital assets SEE ST 10	2,695	2,122			4,817
23 Total of lines 15 through 22	2,157,894	2,744,956	2,572,433	1,105,169	8,580,452
24 Line 23 minus line 17	2,059,880	2,690,465	2,477,233	986,548	8,214,126
25 Enter 1% of line 23	21,579	27,450	25,724	11,052	

26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24	26a	164,283
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a government unit or publicly supported organization) whose total gifts for 1996 through 1999 exceeded the amount shown in line 26a Enter the sum of all these excess amounts SEE STATEMENT 11		26b	5,617,086
c Total support for section 509(a)(1) test Enter line 24, column (e)		26c	8,214,126
d Add Amounts from column (e) for lines 18 277,088 19 22 4,817 26b 5,617,086		26d	5,898,991
e Public support (line 26c minus line 26d total)		26e	2,315,135
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))		26f	28.18%

27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list (which is not open to public inspection) to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year N/A	(1999) _____ (1998) _____ (1997) _____ (1996) _____
b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of all these differences (the excess amounts) for each year		(1999) _____ (1998) _____ (1997) _____ (1996) _____
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____		27c _____
d Add Line 27a total _____ and line 27b total _____		27d _____
e Public support (line 27c total minus line 27d total)		27e _____
f Total support for section 509(a)(2) test Enter amount on line 23, column (e)		27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))		27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))		27h _____ %

28 Unusual Grants For an organization described in line 10, 11, or 12 that received any unusual grants during 1996 through 1999, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant and a brief description of the nature of the grant Do not include these grants in line 15 (See page 5 of the instructions)

Part V

Private School Questionnaire (See page 5 of the instructions)
 (To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

- 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?
 If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

	Yes	No
29		
30		
31		
32a		
32b		
32c		
32d		
33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		
34a		
34b		
35		

- 32 Does the organization maintain the following
 - a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

- 33 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 34a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?
 If you answered "Yes" to either 34a or b, please explain using an attached statement

- 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 7 of the instructions)
 (To be completed ONLY by an eligible organization that filed Form 5768)

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

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		26,562
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		113,839
38 Total lobbying expenditures (add lines 36 and 37)	38		140,401
39 Other exempt purpose expenditures	39		1,715,090
40 Total exempt purpose expenditures (add lines 38 and 39)	40		1,855,491
41 Lobbying nontaxable amount Enter the amount from the following table -			
If the amount on line 40 is -			
Not over \$500,000			20% of the amount on line 40
Over \$500,000 but not over \$1,000,000			\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000			\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000			\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000			\$1,000,000
42 Grassroots nontaxable amount (enter 25% of line 41)	42		60,694
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		0
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		0
	41		242,775

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50 on page 9 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
45 Lobbying nontaxable amount	242,775	237,582	228,006	228,061	936,424
46 Lobbying ceiling amount (150% of line 45(e))					1,404,636
47 Total lobbying expenditures	140,401	118,079	47,673	33,072	339,225
48 Grassroots nontaxable amount	60,694	59,396	57,002	57,015	234,107
49 Grassroots ceiling amount (150% of line 48(e))					351,161
50 Grassroots lobbying expenditures	26,562	22,079	5,158	3,086	56,885

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A) (See page 9 of the instructions)

N/A

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

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

Yes	No	Amount

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

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 9 of the instructions)

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

- a Transfers from the reporting organization to a noncharitable exempt organization of: (i) Cash, (ii) Other assets; b Other transactions: (i) Sales or exchanges of assets with a noncharitable exempt organization, (ii) Purchases of assets from a noncharitable exempt organization, (iii) Rental of facilities, equipment, or other assets, (iv) Reimbursement arrangements, (v) Loans or loan guarantees, (vi) Performance of services or membership or fundraising solicitations; c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

Table with columns: Yes, No. Rows: 51a(i), a(ii), b(i), b(ii), b(iii), b(iv), b(v), b(vi), c. All 'No' boxes are checked with an 'X'.

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

Table with 4 columns: (a) Line no, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements. Row 1 contains 'N/A'.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

Yes No (No is checked)

b If "Yes," complete the following schedule

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship. Row 1 contains 'N/A'.

Schedule B
(Form 990 or 990-EZ)

Schedule of Contributors

OMB No 1545-0047

2000

Department of the Treasury
Internal Revenue Service

Supplementary Information for line 1d of Form 990 or
line 1 of Form 990-EZ (see instructions)

Name of organization **NAT'L IMMIGRANT LEGAL SUPPORT CENTER**
DBA NATIONAL IMMIGRATION LAW CENTER Employer identification number
95-4539765

Organization type (check one) - Section 501(c)(3) ◀ (enter number), 527 or
 4947(a)(1) nonexempt charitable trust

A Section 501(c)(7), (8), or (10) organizations - Check this box if the organization had no charitable contributors who contributed more than \$1,000 during the year (But see **General rule** below) ▶
Enter here the total gifts received during the year for a religious, charitable, etc., purpose ▶ \$

Note: This form is generally not open to public inspection except for section 527 organizations

KFA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ Schedule B (Form 990 or 990-EZ) (2000)

Name of organization: **NAT'L IMMIGRANT LEGAL SUPPORT CENTER** Employer identification number: **95-4539765**

Part I Contributors

(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	_____	\$ <u>1,022,547</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>2</u>	_____	\$ <u>590,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>3</u>	_____	\$ <u>150,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>4</u>	_____	\$ <u>100,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No		(c) Aggregate contributions	(d) Type of contribution
<u>5</u>	_____	\$ <u>75,000</u>	Individual <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>
(a) No	(b) Name, address and zip code	(c) Aggregate contributions	(d) Type of contribution
_____	_____	\$ _____	Individual <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> <small>(Complete Part II if a noncash contribution)</small>

Name of organization

Employer identification number

NAT'L IMMIGRANT LEGAL SUPPORT CENTER

95-4539765

Part II Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____
---	_____ _____ _____	\$ _____	_____

Name of organization

Employer identification number

NAT'L IMMIGRANT LEGAL SUPPORT CENTER

95-4539765

Part III Section 501(c)(7), (8), or (10) organizations that received more than \$1,000 in charitable gifts during the year-

Enter the total gifts that were from contributors who gave \$1,000 or less during the year for a religious, charitable, etc., purpose (see instructions)

▶ \$

(a) No from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
---	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
---	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
---	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	
---	_____ _____ _____	_____ _____ _____	_____ _____ _____
(e) Transfer of gift			
Transferee's name, address, and zip code		Relationship of transferor to transferee	
_____ _____ _____		_____ _____ _____	

4/26/02

12:07PM

STATEMENT 9
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	THE PROVISION OF LEGAL SUPPORT SERVICES TO LOW-INCOME IMMIGRANTS AND THEIR FAMILIES IS THE PRIMARY EXEMPT PURPOSE OF THE ORGANIZATION
93B	THE PUBLICATIONS PROVIDE LOW COST INFORMATION TO THOSE PROVIDING IMMIGRATION SERVICES TO LOW-INCOME IMMIGRANTS AND THEIR FAMILIES.
93C	TRAINING FEES ARE RECEIVED FOR THE EDUCATION AND SUPPORT OF THOSE PROVIDING LEGAL SERVICES TO THE LOW-INCOME IMMIGRANT COMMUNITY AND THEIR FAMILIES.

STATEMENT 10
SCHEDULE A, PART IV--A, LINE 22
OTHER INCOME

DESCRIPTION	(A) 1999	(B) 1998	(C) 1997	(D) 1996	(E) TOTAL
OTHER INCOME	\$ 2,695	\$ 2,122	\$ 0	\$ 0	\$ 4,817
TOTAL	<u>\$ 2,695</u>	<u>\$ 2,122</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,817</u>

STATEMENT 11
SCHEDULE A, PART IV--A, LINE 26B
EXCESS CONTRIBUTORS

NOT OPEN TO PUBLIC INSPECTION

CONTRIBUTOR	1999	1998	1997	1996	TOTAL
	\$ 50,000	\$ 50,000	\$ 100,000	\$ 0	\$ 200,000
	404,264	50,000	0	0	454,264
	854,669	825,000	490,000	0	2,169,669
	75,000	75,000	75,000	0	225,000
	197,750	307,500	525,000	500,000	1,530,250
	0	87,500	85,000	67,500	240,000
	0	994,700	855,984	97,200	1,947,884
				TOTAL	\$ 6,767,067
				LINE 26A X 7	-1,149,981
				EXCESS CONTRIBUTIONS	<u>\$ 5,617,086</u>

4/25/02

10 02AM

STATEMENT 1
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

CHANGE IN ACCOUNTING FOR GRANTS	\$	79,744
		TOTAL	<u>\$ 79,744</u>

STATEMENT 2
FORM 990, PART II, LINE 22
GRANTS AND ALLOCATIONS

APPROVED BUT NOT PAID: _____

CLASS OF ACTIVITY:	LEGAL SERVICES	
DONEE'S NAME	VARIOUS AGENCIES	
AMOUNT GIVEN		\$ 581,559
TOTAL CASH GRANTS AND ALLOCATIONS		<u>\$ 581,559</u>
TOTAL GRANTS AND ALLOCATIONS		<u>\$ 581,559</u>

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

OTHER EXPENSES	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
BAD DEBT	\$ 40,000	31,600	7,200	1,200
BOARD SUPPORT	2,536	2,029	507	
COMPUTER ON-LINE SERVICE	4,748	3,751	855	142
DUES & FEES	7,497	7,497		
INSURANCE	12,117	9,572	2,181	364
LIBRARY	20,124	20,124		
LITIGATION	3,222	3,222		
OTHER MISCELLANEOUS EXPENSES	14,270	11,273	2,569	428
PAYMENTS TO OTHER AGENCIES	23,601	23,601		
PROFESSIONAL FEES	173,868	119,763	45,896	8,209
PUBLICATIONS	46,731	46,731		
RECRUITMENT COST	15,352	12,128	2,763	461
TRAINING	75,720	75,720		
TOTAL	<u>\$ 439,786</u>	<u>367,011</u>	<u>61,971</u>	<u>10,804</u>

STATEMENT 4
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO PROVIDE LEGAL SUPPORT FOR IMMIGRANTS

4/26/02

12:07PM

STATEMENT 5
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
NATIONAL IMMIGRATION LAW CENTER ("NILC") PROVIDES LEGAL SUPPORT, ADVOCACY, TRAINING, PUBLICATIONS AND TECHNICAL ASSISTANCE ON BEHALF OF LOW-INCOME IMMIGRANTS AND THEIR FAMILIES. ON LIMITED OCCASIONS, NILC ACTS AS FISCAL SPONSOR FOR GRANTS RECEIVED UNDER FORMAL COLLABORATIVE RELATIONSHIPS. THIS FUNDING IS ALLOCATED TO THE COLLABORATIVE PARTNERS TO ENABLE THEM TO ACCOMPLISH THE PURPOSE APPROVED BY THE GRANTING FOUNDATION/ENTITY.	\$ 581,559	2,025,250
	<u>\$ 581,559</u>	<u>2,025,250</u>

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

ASSET	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 219,153	109,850	109,303
MISCELLANEOUS	1,000	0	1,000
TOTAL	<u>\$ 220,153</u>	<u>109,850</u>	<u>110,303</u>

STATEMENT 7
FORM 990, PART IV-A, LINE D(2)
OTHER AMOUNTS

GRANTS TO AGENCIES	\$ 501,815
TOTAL	<u>\$ 501,815</u>

STATEMENT 8
FORM 990, PART IV-B, LINE D(2)
OTHER AMOUNTS

GRANTS TO AGENCIES	\$ 581,559
TOTAL	<u>\$ 581,559</u>

2000

SUPPLEMENTAL INFORMATION

PAGE 1

CLIENT 60050

**NAT'L IMMIGRANT LEGAL SUPPORT CENTER
DBA NATIONAL IMMIGRATION LAW CENTER**

95-4539765

4/24/02

05 38PM

SCHEDULE A, PART IV-A, SUPPORT SCHEDULE

THE CENTER MEETS THE PUBLIC SUPPORT TEST UNDER I. R. C. SECTION 170(B)(1)(A)(VI) BECAUSE IT HAS A COMMUNITY-BASED BOARD OF DIRECTORS, ONGOING FUNDRAISING ACTIVITY DESIGNED TO BROADEN THE SOURCES OF FINANCIAL SUPPORT, AND IT MAKES SERVICES AND INFORMATION AVAILABLE TO THE GENERAL PUBLIC.

67

0106

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box **Note: Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.**
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

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

Type or print	Name of Exempt Organization National Immigrant Legal Support Center	Employer identification number 95 4539765
	Number, street, and room or suite no. if a P O box, see instructions 3435 Wilshire Boulevard, Suite 2850	For IRS use only
File by the extended due date for filing the return. See instructions.	City, town or post office, state, and ZIP code For a foreign address, see instructions Los Angeles, CA 90010	

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

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

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

- 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 May 15, 2002.

5 For calendar year _____, or other tax year beginning July 1, 2000 and ending June 30, 2001.

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 Organization needs additional time to gather information necessary to file a complete and accurate return.

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 \$ N/A

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 \$ N/A

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 \$ N/A

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 Susan Drake Title Executive Director Date 2/19/02

Notice to Applicant—To Be Completed by the IRS

- We have approved this application Please attach this form to the organization's return
- We have not approved this application However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions) This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely return Please attach this form to the organization's return
- We have not approved this application After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file We are not granting a 10-day grace period
- We cannot consider this application because it was filed after the due date of the return for which an extension was requested
- Other _____

FEB 28 2002
OSWEN, C

Director _____ By _____ Date _____

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

Type or print	Name Davis & Dash
	Number and street (include suite, room, or apt. no) Or a P O. box number 16133 Ventura Blvd., Suite 820
	City or town, province or state, and country (including postal or ZIP code) Encino, CA 91436

**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**

(Rev. January 1984)
Department of the Treasury
Internal Revenue Service

(Under Section 501(h) of the Internal Revenue Code)

For IRS
Use Only ▶

Name of organization National Immigrant Legal Services	Employer identification number 95-4539765
Address and street (or P O box no., if mail is not delivered to street address) 1102 So. Crenshaw Blvd., #101	Room/Suite #101
City or town, state, and ZIP code Los Angeles, CA 90019	

1 Election - As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending 06/30/96 and all subsequent tax years until revoked. (Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

2 Revocation - As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ (Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) election revocation on behalf of the above organization.

Charles Wheeler
(Signature of officer or trustee)

Charles Wheeler, Executive Director 6/25/96
(Title) (Date)

Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) is in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and gross roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible Organizations. - A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions).
2. Section 170(b)(1)(E)(ii) (relating to hospitals and medical research organizations).
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools).
4. Section 170(b)(1)(A)(vii) (relating to organizations publicly supported by charitable contributions).
5. Section 508(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
6. Section 508(a)(3) (relating to organizations supporting certain types of public charities other than those section 508(a)(3) organizations that support section 501(c)(4), (5) or (6) organizations).

Disqualified Organizations. - The following types or organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(i) organizations (relating to churches).
- b. An integrated auxiliary of a church or of a convention or association of churches, or
- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

Affiliated Organizations. - Organizations are member of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such

organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).
Note: A private foundation (including a private operating foundation) is not an eligible organization.

Where To File. - Mail Form 5768 to the applicable Internal Revenue Service Center listed below.

If the organization's principal offices located in:	Use this address:
Alabama, Arizona, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee	Atlanta, GA 30301
Arizona, Colorado, Kansas, New Mexico, Oklahoma, Texas, Utah, Wyoming	Austin, TX 78701
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45208
Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington	Fresno, CA 93703
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Holtsville, NY 08501
Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin	Kansas City, MO 64108
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and U.S. possession, or foreign country	Philadelphia, PA 19156