

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2023**

Department of the Treasury  
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

|                               |  |   |
|-------------------------------|--|---|
| <b>B</b> Check if applicable: | <b>C</b> Name of organization<br>LAWYERS ALLIANCE FOR NEW YORK   | <b>D</b> Employer identification number<br>13-2666432   |
| Address change                | Doing business as  | <b>E</b> Telephone number<br>(212) 219-1800   |
| Name change                   | Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br>171 MADISON AVENUE, 9TH FLOOR |   |
| Initial return                | City or town, state or province, country, and ZIP or foreign postal code<br>NEW YORK, NY 10016                         | <b>G</b> Gross receipts \$ 3,766,669.   |
| Final return/terminated       | <b>F</b> Name and address of principal officer: HEDWIG O'HARA<br>SAME AS C ABOVE                                       | <b>H(a)</b> Is this a group return for subordinates? ..... Yes <input checked="" type="checkbox"/> No |
| Amended return                |  | <b>H(b)</b> Are all subordinates included? Yes No   |
| Application pending           | <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527    | If "No," attach a list. See instructions  |
|                               | <b>J</b> Website: WWW.LAWYERSALLIANCE.ORG  | <b>H(c)</b> Group exemption number  |
|                               | <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other                 | <b>L</b> Year of formation: 1969  |
|                               |  | <b>M</b> State of legal domicile: NY  |

**Part I Summary**

|   |  |                           |              |  |
|---|--|---------------------------|--------------|--|
|   | 1 Briefly describe the organization's mission or most significant activities: PROVIDE BUSINESS LAW & TRANSACTIONAL LEGAL SERVICES TO NONPROFITS. |                           |              |  |
| Activities & Governance                                 | 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.                                 |                           |              |  |
|   | 3 Number of voting members of the governing body (Part VI, line 1a)  | 3                         | 25           |  |
|   | 4 Number of independent voting members of the governing body (Part VI, line 1b)  | 4                         | 25           |  |
|   | 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)   | 5                         | 25           |  |
|   | 6 Total number of volunteers (estimate if necessary)   | 6                         | 2400         |  |
|   | 7a Total unrelated business revenue from Part VIII, column (C), line 12  | 7a                        | 0.           |  |
|   | 7b Net unrelated business taxable income from Form 990-T, Part I, line 11  | 7b                        | 0.           |  |
| Revenue   | 8 Contributions and grants (Part VIII, line 1h)  | Prior Year                | Current Year |  |
|   | 9 Program service revenue (Part VIII, line 2g)   | 2,560,518.                | 3,110,169.   |  |
|   | 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)   | 326,271.                  | 286,628.     |  |
|   | 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)  | 217,850.                  | 169,780.     |  |
|   | 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | -22,169.                  | -66,295.     |  |
|   |  | 3,082,470.                | 3,500,282.   |  |
| Expenses  | 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)  | 0.                        | 0.           |  |
|   | 14 Benefits paid to or for members (Part IX, column (A), line 4)   | 0.                        | 0.           |  |
|   | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)   | 2,865,591.                | 2,875,106.   |  |
|   | 16a Professional fundraising fees (Part IX, column (A), line 11e)  | 0.                        | 0.           |  |
|   | b Total fundraising expenses (Part IX, column (D), line 25)  | 524,263.                  |              |  |
|   | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)  | 943,270.                  | 919,562.     |  |
|   | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)   | 3,808,861.                | 3,794,668.   |  |
| 19 Revenue less expenses. Subtract line 18 from line 12 | -726,391.  | -294,386.                 |              |  |
| Net Assets or Fund Balances                             | 20 Total assets (Part X, line 16)  | Beginning of Current Year | End of Year  |  |
|   | 21 Total liabilities (Part X, line 26)   | 11,994,208.               | 11,460,612.  |  |
|   | 22 Net assets or fund balances. Subtract line 21 from line 20  | 4,068,337.                | 3,434,478.   |  |
|   |  | 7,925,871.                | 8,026,134.   |  |

**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.

|                               |   |   |   |
|-------------------------------|---|---|---|
| <b>Sign Here</b>              | Signature of officer<br><i>Hedwig O'Hara</i>                            | Date<br>1/10/2025                                   |   |
|                               | Type or print name and title  |   |   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br>ALEXANDER LAZZARUOLO                      | Preparer's signature<br><i>Alexander Lazzaruolo</i> | Date<br>1/8/2025  |
|                               | Firm's name<br>CONDON O'MEARA MCGINTY & DONNELLY LLP                    | Firm's EIN<br>13-3628255                            | Check if self-employed <input type="checkbox"/> PTIN<br>P01775353 |
|                               | Firm's address<br>ONE BATTERY PARK PLAZA, 7TH FL.<br>NEW YORK, NY 10004 | Phone no.<br>212-661-7777                           |   |

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
LAWYERS ALLIANCE FOR NEW YORK (LAWYERS ALLIANCE) IS THE LEADING PROVIDER OF BUSINESS LAW AND TRANSACTIONAL LEGAL SERVICES THAT STRENGTHEN NONPROFIT ORGANIZATIONS IMPROVING THE QUALITY OF LIFE IN NEW YORK CITY NEIGHBORHOODS. SEE SCHEDULE O & WWW.LAWYERSALLIANCE.ORG.

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 [X] 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 [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 2,817,598. including grants of \$ ) (Revenue \$ 295,326. )
SEE SCHEDULE O FOR SUMMARY OF PROGRAM ACCOMPLISHMENTS.

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

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

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

4e Total program service expenses 2,817,598.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response columns. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, 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 on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 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?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 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?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [X] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
LAREN SPIRER - 212-219-1800
171 MADISON AVENUE, 9TH FL, NEW YORK, NY 10016

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

Check if Schedule O contains a response or note to any line in this Part VII

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A)<br>Name and title                                       | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |          | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|---|---|---|-----------------------|---------|--------------|------------------------------|----------|---|--|---|
|   |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former   |   |  |   |
| (1) ELIZABETH M. GUGGENHEIMER<br>EXECUTIVE DIRECTOR (& CEO) | 50.00   |   |                       | X       |              |                              | 279,657. | 0.  | 39,290.  |   |
| (2) LAURA ABEL<br>SENIOR POLICY COUNSEL                     | 40.00   |   |                       |         | X            |                              | 152,707. | 0.  | 43,363.  |   |
| (3) HEDWIG O'HARA<br>LEGAL DIR. & CORP SECRETARY            | 40.00   |   |                       | X       |              |                              | 162,538. | 0.  | 21,010.  |   |
| (4) STACEY FAHEY<br>FMR PRO BONO COUNSEL (THRU 12/23)       | 40.00   |   |                       |         | X            |                              | 153,549. | 0.  | 8,157.   |   |
| (5) LAREN E. SPIRER<br>PROGRAM AND STRATEGY DIR. & CORP SEC | 40.00   |   |                       | X       |              |                              | 145,829. | 0.  | 12,795.  |   |
| (6) LORI MOSES<br>SENIOR STAFF ATTORNEY                     | 40.00   |   |                       |         | X            |                              | 115,342. | 0.  | 15,755.  |   |
| (7) EMILY CROSSAN<br>MARKETING AND COMMUNICATIONS DIR.      | 40.00   |   |                       |         | X            |                              | 121,174. | 0.  | 6,539.   |   |
| (8) DAN GREENMAN<br>DIRECTOR OF OPERATIONS                  | 40.00   |   |                       |         | X            |                              | 124,239. | 0.  | 1,892.   |   |
| (9) JEANINE C. D. DEFRESE<br>CHAIR                          | 2.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (10) MARIE L. GIBSON<br>VICE CHAIR                          | 2.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (11) CHRISTINE A. OKIKE<br>TREASURER                        | 2.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (12) SARAH HARP<br>SECRETARY                                | 2.00  | X   |                       | X       |              |                              | 0.       | 0.  | 0.   |   |
| (13) CHARLES W. ALLEN<br>DIRECTOR                           | 2.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (14) CATHERINE M. CLARKIN<br>DIRECTOR                       | 2.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (15) ANDREW C. COMPTON<br>DIRECTOR                          | 2.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (16) CHRISTOPHER S. DELSON<br>DIRECTOR                      | 2.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |
| (17) CHRISTOPHER K. FARGO<br>DIRECTOR                       | 2.00  | X   |                       |         |              |                              | 0.       | 0.  | 0.   |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (list any hours for related organizations below line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
|  |   | Individual trustee or director  | Institutional trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| (18) SPENCER K. GILBERT<br>DIRECTOR                                  | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (19) BIBIANA ANDREA JAIMES<br>DIRECTOR                               | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (20) RICHARD C. KIM<br>DIRECTOR                                      | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (21) CRYSTAL M. LALIME<br>DIRECTOR                                   | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (22) ALLISON LIFF<br>DIRECTOR  | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (23) LINDA SCHECHTER MANLEY<br>DIRECTOR                              | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (24) ROGER MORSCHER<br>DIRECTOR                                      | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (25) JONATHAN A. NUNES<br>DIRECTOR                                   | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| (26) FAIZA N. RAHMAN<br>DIRECTOR                                     | 2.00  | X   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>1b Subtotal</b> .....   |   |   |                       |         |              |                              |        | 1,255,035.  | 0.   | 148,801.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |   |   |                       |         |              |                              |        | 0.  | 0.   | 0.  |
| <b>d Total (add lines 1b and 1c)</b> .....                           |   |   |                       |         |              |                              |        | 1,255,035.  | 0.   | 148,801.  |

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 9

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....  | X   |    |
| <b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> ..... | X   |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....                       |     | 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. Report compensation for the calendar year ending with or within the organization's tax year.

| (A)<br>Name and business address   | (B)<br>Description of services           | (C)<br>Compensation |
|--|--|---------------------|
| YOUR PART-TIME CONTROLLER<br>1333 BROADWAY SUITE 720, NEW YORK, NY 10018 | FINANCIAL MANAGEMENT AND ACCOUNTING SERV | 154,593.            |
|  |  |                     |
|  |  |                     |
|  |  |                     |
|  |  |                     |

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 1

SEE PART VII, SECTION A CONTINUATION SHEETS



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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes rows for Eric Rothman, Savalle Sims, Richard D. Smith, Natasha Tsiouris, Erika L. Weinberg, Samuel J. Welt, and Jamila Justine Willis.

Total to Part VII, Section A, line 1c

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

|  |   |   | (A)            | (B)                                | (C)                        | (D)  |  |
|--|---|---|----------------|------------------------------------|----------------------------|--|--|
|  |   |   | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512 - 514 |  |
| Contributions, Gifts, Grants and Other Similar Amounts   | <b>1 a</b> Federated campaigns  | <b>1a</b>   |                |                                    |                            |  |  |
|  | <b>b</b> Membership dues  | <b>1b</b>   |                |                                    |                            |  |  |
|  | <b>c</b> Fundraising events   | <b>1c</b>   | 580,648.       |                                    |                            |  |  |
|  | <b>d</b> Related organizations  | <b>1d</b>   |                |                                    |                            |  |  |
|  | <b>e</b> Government grants (contributions)  | <b>1e</b>   | 10,000.        |                                    |                            |  |  |
|  | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above | <b>1f</b>   | 2,519,521.     |                                    |                            |  |  |
|  | <b>g</b> Noncash contributions included in lines 1a-1f                                  | <b>1g</b>   | \$             |                                    |                            |  |  |
|  | <b>h Total.</b> Add lines 1a-1f   |   |                | 3,110,169.                         |                            |  |  |
| Program Service Revenue  | <b>2 a</b> LEGAL FEES   | <b>Business Code</b>                                  |                |                                    |                            |  |  |
|  |   | 541100  | 158,183.       | 158,183.                           |                            |  |  |
|  | <b>b</b> CONTRACTS  | 541100  | 107,700.       | 107,700.                           |                            |  |  |
|  | <b>c</b> EDUCATIONAL TRAININGS  | 611430  | 20,745.        | 20,745.                            |                            |  |  |
|  | <b>d</b>  |   |                |                                    |                            |  |  |
|  | <b>e</b>  |   |                |                                    |                            |  |  |
|  | <b>f</b> All other program service revenue  |   |                |                                    |                            |  |  |
| <b>g Total.</b> Add lines 2a-2f  |   |   | 286,628.       |                                    |                            |  |  |
| Other Revenue  | <b>3</b> Investment income (including dividends, interest, and other similar amounts)   |   | 169,780.       |                                    |                            | 169,780.   |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds                             |   |                |                                    |                            |  |  |
|  | <b>5</b> Royalties  |   |                |                                    |                            |  |  |
|  | <b>6 a</b> Gross rents  | <b>6a</b>   | (i) Real       |                                    |                            |  |  |
|  |   |   | (ii) Personal  |                                    |                            |  |  |
|  |   |   |                |                                    |                            |  |  |
|  | <b>b</b> Less: rental expenses  | <b>6b</b>   |                |                                    |                            |  |  |
|  | <b>c</b> Rental income or (loss)  | <b>6c</b>   |                |                                    |                            |  |  |
|  | <b>d</b> Net rental income or (loss)  |   |                |                                    |                            |  |  |
|  | <b>7 a</b> Gross amount from sales of assets other than inventory                       | <b>7a</b>   | (i) Securities | 124,509.                           |                            |  |  |
|  |   |   | (ii) Other     |                                    |                            |  |  |
|  |   |   |                |                                    |                            |  |  |
|  | <b>b</b> Less: cost or other basis and sales expenses                                   | <b>7b</b>   | 124,509.       |                                    |                            |  |  |
|  | <b>c</b> Gain or (loss)   | <b>7c</b>   | 0.             |                                    |                            |  |  |
|  | <b>d</b> Net gain or (loss)   |   |                |                                    |                            |  |  |
| <b>8 a</b> Gross income from fundraising events (not including \$ 580,648. of contributions reported on line 1c). See Part IV, line 18 | <b>8a</b>   |   | 0.             |                                    |                            |  |  |
|  |   | <b>b</b> Less: direct expenses                        | <b>8b</b>      | 141,878.                           |                            |  |  |
|  |   | <b>c</b> Net income or (loss) from fundraising events |                | -141,878.                          |                            | -141,878.  |  |
| <b>9 a</b> Gross income from gaming activities. See Part IV, line 19   | <b>9a</b>   |   |                |                                    |                            |  |  |
|  |   | <b>b</b> Less: direct expenses                        | <b>9b</b>      |                                    |                            |  |  |
|  |   | <b>c</b> Net income or (loss) from gaming activities  |                |                                    |                            |  |  |
| <b>10 a</b> Gross sales of inventory, less returns and allowances  | <b>10a</b>  |   | 8,698.         |                                    |                            |  |  |
|  |   | <b>b</b> Less: cost of goods sold                     | <b>10b</b>     | 0.                                 |                            |  |  |
|  |   | <b>c</b> Net income or (loss) from sales of inventory |                | 8,698.                             | 8,698.                     |  |  |
| Miscellaneous Revenue  | <b>11 a</b> OTHER INCOME  | <b>Business Code</b>                                  |                |                                    |                            |  |  |
|  |   | 900099  | 66,885.        |                                    |                            | 66,885.  |  |
|  | <b>b</b>  |   |                |                                    |                            |  |  |
|  | <b>c</b>  |   |                |                                    |                            |  |  |
|  | <b>d</b> All other revenue  |   |                |                                    |                            |  |  |
| <b>e Total.</b> Add lines 11a-11d  |   |   | 66,885.        |                                    |                            |  |  |
| <b>12 Total revenue.</b> See instructions  |   |   | 3,500,282.     | 295,326.                           | 0.                         | 94,787.  |  |

**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).

Check if Schedule O contains a response or note to any line in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...  |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....   |                       |                                 |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....  |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members .....   |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees .....  | 604,126.              | 456,466.                        | 62,450.                                | 85,210.                     |
| <b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....  |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages .....  | 1,740,049.            | 1,314,653.                      | 179,955.                               | 245,441.                    |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)  | 49,123.               | 37,137.                         | 5,060.                                 | 6,926.                      |
| <b>9</b> Other employee benefits .....   | 299,742.              | 226,605.                        | 30,874.                                | 42,263.                     |
| <b>10</b> Payroll taxes .....  | 182,066.              | 137,642.                        | 18,753.                                | 25,671.                     |
| <b>11</b> Fees for services (nonemployees):  |                       |                                 |  |                             |
| <b>a</b> Management .....  |                       |                                 |  |                             |
| <b>b</b> Legal .....   |                       |                                 |  |                             |
| <b>c</b> Accounting .....  | 21,101.               | 13,759.                         | 6,238.                                 | 1,104.                      |
| <b>d</b> Lobbying .....  | 1,089.                | 1,089.                          |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17   |                       |                                 |  |                             |
| <b>f</b> Investment management fees .....  |                       |                                 |  |                             |
| <b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)  | 169,034.              | 70,021.                         | 79,033.                                | 19,980.                     |
| <b>12</b> Advertising and promotion .....  | 250.                  | 240.                            |  | 10.                         |
| <b>13</b> Office expenses .....  | 77,619.               | 58,680.                         | 7,994.                                 | 10,945.                     |
| <b>14</b> Information technology .....   |                       |                                 |  |                             |
| <b>15</b> Royalties .....  |                       |                                 |  |                             |
| <b>16</b> Occupancy .....  | 521,135.              | 393,978.                        | 53,677.                                | 73,480.                     |
| <b>17</b> Travel .....   |                       |                                 |  |                             |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...   |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings .....   | 8,168.                | 8,168.                          |  |                             |
| <b>20</b> Interest .....   |                       |                                 |  |                             |
| <b>21</b> Payments to affiliates .....   |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization .....  | 55,716.               | 42,121.                         | 5,739.                                 | 7,856.                      |
| <b>23</b> Insurance .....  | 29,452.               | 22,265.                         | 3,034.                                 | 4,153.                      |
| <b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)                                    |                       |                                 |  |                             |
| <b>a</b> COMMUNITY OUTREACH/MKTG   | 29,640.               | 28,455.                         |  | 1,185.                      |
| <b>b</b> OTHER   | 5,375.                | 5,375.                          |  |                             |
| <b>c</b> PUBLICATIONS  | 983.                  | 944.                            |  | 39.                         |
| <b>d</b> _____   |                       |                                 |  |                             |
| <b>e</b> All other expenses _____  |                       |                                 |  |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e   | 3,794,668.            | 2,817,598.                      | 452,807.                               | 524,263.                    |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

|   |  | (A)                 |             | (B)                 |
|---|--|---------------------|-------------|---------------------|
|   |  | Beginning of year   |             | End of year         |
| <b>Assets</b>   | <b>1</b> Cash - non-interest-bearing .....   | 8,291.              | <b>1</b>    | 8,592.              |
|   | <b>2</b> Savings and temporary cash investments .....  | 3,117,429.          | <b>2</b>    | 2,806,995.          |
|   | <b>3</b> Pledges and grants receivable, net .....  | 815,450.            | <b>3</b>    | 668,750.            |
|   | <b>4</b> Accounts receivable, net .....  | 24,640.             | <b>4</b>    | 36,375.             |
|   | <b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons ..... |                     | <b>5</b>    |                     |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....   |                     | <b>6</b>    |                     |
|   | <b>7</b> Notes and loans receivable, net .....   |                     | <b>7</b>    |                     |
|   | <b>8</b> Inventories for sale or use .....   | 11,986.             | <b>8</b>    | 11,003.             |
|   | <b>9</b> Prepaid expenses and deferred charges .....   | 44,411.             | <b>9</b>    | 37,553.             |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | <b>10a</b> 566,962. |             |                     |
|   | <b>b</b> Less: accumulated depreciation .....  | <b>10b</b> 422,209. | 200,469.    | <b>10c</b> 144,753. |
|   | <b>11</b> Investments - publicly traded securities .....   | 5,079,959.          | <b>11</b>   | 5,521,379.          |
|   | <b>12</b> Investments - other securities. See Part IV, line 11 .....   |                     | <b>12</b>   |                     |
|   | <b>13</b> Investments - program-related. See Part IV, line 11 .....  |                     | <b>13</b>   |                     |
|   | <b>14</b> Intangible assets .....  |                     | <b>14</b>   |                     |
|   | <b>15</b> Other assets. See Part IV, line 11 .....   | 2,691,573.          | <b>15</b>   | 2,225,212.          |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) ..... | 11,994,208.  | <b>16</b>           | 11,460,612. |                     |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses .....  | 294,797.            | <b>17</b>   | 203,119.            |
|   | <b>18</b> Grants payable .....   |                     | <b>18</b>   |                     |
|   | <b>19</b> Deferred revenue .....   |                     | <b>19</b>   |                     |
|   | <b>20</b> Tax-exempt bond liabilities .....  |                     | <b>20</b>   |                     |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                     | <b>21</b>   |                     |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....     |                     | <b>22</b>   |                     |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties .....   |                     | <b>23</b>   |                     |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties .....   |                     | <b>24</b>   |                     |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....  | 3,773,540.          | <b>25</b>   | 3,231,359.          |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 .....   | 4,068,337.          | <b>26</b>   | 3,434,478.          |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>  |                     |             |                     |
|   | <b>27</b> Net assets without donor restrictions .....  | 4,784,006.          | <b>27</b>   | 5,161,033.          |
|   | <b>28</b> Net assets with donor restrictions .....   | 3,141,865.          | <b>28</b>   | 2,865,101.          |
|   | <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>   |                     |             |                     |
|   | <b>29</b> Capital stock or trust principal, or current funds .....   |                     | <b>29</b>   |                     |
|   | <b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....   |                     | <b>30</b>   |                     |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds .....   |                     | <b>31</b>   |                     |
|   | <b>32</b> Total net assets or fund balances .....  | 7,925,871.          | <b>32</b>   | 8,026,134.          |
| <b>33</b> Total liabilities and net assets/fund balances .....            | 11,994,208.  | <b>33</b>           | 11,460,612. |                     |

Form **990** (2023)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 3,500,282. |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 3,794,668. |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -294,386.  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                      | <b>4</b>  | 7,925,871. |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  | 394,649.   |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |            |
| <b>7</b>  | Investment expenses  | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |            |
| <b>9</b>  | Other changes in net assets or fund balances (explain on Schedule O)   | <b>9</b>  | 0.         |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | <b>10</b> | 8,026,134. |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 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? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | X  |
| <b>2b</b> | X   |    |
| <b>2c</b> | X   |    |
| <b>3a</b> |     | X  |
| <b>3b</b> |     |    |

Form **990** (2023)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section  
4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

**Open to Public Inspection**

Name of the organization  
LAWYERS ALLIANCE FOR NEW YORK

Employer identification number  
13-2666432

**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: (For lines 1 through 12, check only one box.)

- 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 (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 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  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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  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 Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
|                                    |          |   | Yes   | No |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
|                                    |          |   |   |    |   |   |
| <b>Total</b>                       |          |   |   |    |   |   |

**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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019   | (b) 2020   | (c) 2021   | (d) 2022   | (e) 2023   | (f) Total   |
|--|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 3,255,328. | 2,961,447. | 3,382,524. | 2,560,518. | 3,110,169. | 15,269,986. |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....   |            |            |            |            |            |             |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....   |            |            |            |            |            |             |
| <b>4 Total.</b> Add lines 1 through 3 .....  | 3,255,328. | 2,961,447. | 3,382,524. | 2,560,518. | 3,110,169. | 15,269,986. |
| <b>5</b> 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) ..... |            |            |            |            |            | 879,872.    |
| <b>6 Public support.</b> Subtract line 5 from line 4.  |            |            |            |            |            | 14,390,114. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019   | (b) 2020   | (c) 2021   | (d) 2022   | (e) 2023   | (f) Total   |
|--|------------|------------|------------|------------|------------|-------------|
| <b>7</b> Amounts from line 4 .....   | 3,255,328. | 2,961,447. | 3,382,524. | 2,560,518. | 3,110,169. | 15,269,986. |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... | 132,574.   | 176,692.   | 149,442.   | 174,728.   | 169,780.   | 803,216.    |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....                              |            |            |            |            |            |             |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                | 53.        | 11,963.    | 449,107.   | 151,989.   | 66,885.    | 679,997.    |
| <b>11 Total support.</b> Add lines 7 through 10  |            |            |            |            |            | 16,753,199. |

**12** Gross receipts from related activities, etc. (see instructions) ..... **12**

**13 First 5 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**

|   |           |         |
|---|-----------|---------|
| <b>14</b> Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) ..... | <b>14</b> | 85.89 % |
| <b>15</b> Public support percentage from 2022 Schedule A, Part II, line 14 .....                        | <b>15</b> | 88.40 % |

**16a 33 1/3% support test - 2023.** 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 - 2022.** 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 - 2023.** 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....

**b 10% -facts-and-circumstances test - 2022.** 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 VI 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year (or fiscal year beginning in)   | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....   |          |          |          |          |          |           |
| <b>2</b> 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 ..... |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5 .....   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6 .....   |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ..... |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....                           |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b .....   |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....      |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....                                  |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |

**14 First 5 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**

|   |           |   |
|---|-----------|---|
| <b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) ..... | <b>15</b> | % |
| <b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15 .....                       | <b>16</b> | % |

**Section D. Computation of Investment Income Percentage**

|   |           |   |
|---|-----------|---|
| <b>17</b> Investment income percentage for <b>2023</b> (line 10c, column (f), divided by line 13, column (f)) ..... | <b>17</b> | % |
| <b>18</b> Investment income percentage from <b>2022</b> Schedule A, Part III, line 17 .....                         | <b>18</b> | % |

**19a 33 1/3% support tests - 2023.** 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 - 2022.** 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



**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  |     |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   |     |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>   |     |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>   |     |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>  |     |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>  |     |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  |     |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   |     |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
| <b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
| <b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>  |     |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
| <b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>  |     |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>   |     |    |

**Part IV Supporting Organizations** (continued)

|  | Yes | No |
|--|-----|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? |     |    |
| <b>b</b> A family member of a person described on line 11a above?  |     |    |
| <b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>                              |     |    |
| <b>11a</b>   |     |    |
| <b>11b</b>   |     |    |
| <b>11c</b>   |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> |     |    |
| <b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>   |     |    |
| <b>1</b>  |     |    |
| <b>2</b>  |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> |     |    |
| <b>1</b>   |     |    |

**Section D. All Type III Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| <b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |     |    |
| <b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>   |     |    |
| <b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>  |     |    |
| <b>1</b>  |     |    |
| <b>2</b>  |     |    |
| <b>3</b>  |     |    |

**Section E. Type III Functionally Integrated Supporting Organizations**

|   |     |    |  |
|---|-----|----|--|
| <b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).  |     |    |  |
| <b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.  |     |    |  |
| <b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.   |     |    |  |
| <b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).   |     |    |  |
| <b>2</b> Activities Test. Answer lines 2a and 2b below.   |     |    |  |
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> | Yes | No |  |
| <b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>  |     |    |  |
| <b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.   |     |    |  |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>   |     |    |  |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>   |     |    |  |
| <b>2a</b>   |     |    |  |
| <b>2b</b>   |     |    |  |
| <b>3a</b>   |     |    |  |
| <b>3b</b>   |     |    |  |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| <b>Section A - Adjusted Net Income</b> |  | (A) Prior Year | (B) Current Year (optional) |
|--|--|----------------|-----------------------------|
| 1                                      | Net short-term capital gain  | 1              |                             |
| 2                                      | Recoveries of prior-year distributions   | 2              |                             |
| 3                                      | Other gross income (see instructions)  | 3              |                             |
| 4                                      | Add lines 1 through 3.   | 4              |                             |
| 5                                      | Depreciation and depletion   | 5              |                             |
| 6                                      | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                                      | Other expenses (see instructions)  | 7              |                             |
| 8                                      | <b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)  | 8              |                             |

| <b>Section B - Minimum Asset Amount</b> |   | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1                                       | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |                |                             |
| a                                       | Average monthly value of securities   | 1a             |                             |
| b                                       | Average monthly cash balances   | 1b             |                             |
| c                                       | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d                                       | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e                                       | <b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):                                  |                |                             |
| 2                                       | Acquisition indebtedness applicable to non-exempt-use assets  | 2              |                             |
| 3                                       | Subtract line 2 from line 1d.   | 3              |                             |
| 4                                       | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).                                  | 4              |                             |
| 5                                       | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5              |                             |
| 6                                       | Multiply line 5 by 0.035.   | 6              |                             |
| 7                                       | Recoveries of prior-year distributions  | 7              |                             |
| 8                                       | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| <b>Section C - Distributable Amount</b> |   |   | Current Year |
|---|---|---|--------------|
| 1                                       | Adjusted net income for prior year (from Section A, line 8, column A)   | 1 |              |
| 2                                       | Enter 0.85 of line 1.   | 2 |              |
| 3                                       | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3 |              |
| 4                                       | Enter greater of line 2 or line 3.  | 4 |              |
| 5                                       | Income tax imposed in prior year  | 5 |              |
| 6                                       | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).   | 6 |              |
| 7                                       | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions). |   |              |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

| <b>Section D - Distributions</b> |   | <b>Current Year</b> |
|----------------------------------|---|---------------------|
| <b>1</b>                         | Amounts paid to supported organizations to accomplish exempt purposes   | <b>1</b>            |
| <b>2</b>                         | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity               | <b>2</b>            |
| <b>3</b>                         | Administrative expenses paid to accomplish exempt purposes of supported organizations   | <b>3</b>            |
| <b>4</b>                         | Amounts paid to acquire exempt-use assets   | <b>4</b>            |
| <b>5</b>                         | Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )  | <b>5</b>            |
| <b>6</b>                         | Other distributions ( <i>describe in Part VI</i> ). See instructions.   | <b>6</b>            |
| <b>7</b>                         | <b>Total annual distributions.</b> Add lines 1 through 6.   | <b>7</b>            |
| <b>8</b>                         | Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions. | <b>8</b>            |
| <b>9</b>                         | Distributable amount for 2023 from Section C, line 6  | <b>9</b>            |
| <b>10</b>                        | Line 8 amount divided by line 9 amount  | <b>10</b>           |

| <b>Section E - Distribution Allocations</b> (see instructions)   | <b>(i)<br/>Excess Distributions</b> | <b>(ii)<br/>Underdistributions<br/>Pre-2023</b> | <b>(iii)<br/>Distributable<br/>Amount for 2023</b> |
|--|-------------------------------------|---|--|
| <b>1</b> Distributable amount for 2023 from Section C, line 6  |                                     |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.   |                                     |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2023   |                                     |   |  |
| <b>a</b> From 2018   |                                     |   |  |
| <b>b</b> From 2019   |                                     |   |  |
| <b>c</b> From 2020   |                                     |   |  |
| <b>d</b> From 2021   |                                     |   |  |
| <b>e</b> From 2022   |                                     |   |  |
| <b>f</b> <b>Total</b> of lines 3a through 3e   |                                     |   |  |
| <b>g</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>h</b> Applied to 2023 distributable amount  |                                     |   |  |
| <b>i</b> Carryover from 2018 not applied (see instructions)  |                                     |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.  |                                     |   |  |
| <b>4</b> Distributions for 2023 from Section D, line 7: \$   |                                     |   |  |
| <b>a</b> Applied to underdistributions of prior years  |                                     |   |  |
| <b>b</b> Applied to 2023 distributable amount  |                                     |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from line 4.  |                                     |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions. |                                     |   |  |
| <b>6</b> Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.                        |                                     |   |  |
| <b>7</b> <b>Excess distributions carryover to 2024.</b> Add lines 3j and 4c.   |                                     |   |  |
| <b>8</b> Breakdown of line 7:  |                                     |   |  |
| <b>a</b> Excess from 2019  |                                     |   |  |
| <b>b</b> Excess from 2020  |                                     |   |  |
| <b>c</b> Excess from 2021  |                                     |   |  |
| <b>d</b> Excess from 2022  |                                     |   |  |
| <b>e</b> Excess from 2023  |                                     |   |  |

Schedule A (Form 990) 2023



**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2023**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**For Organizations Exempt From Income Tax Under Section 501(c) and Section 527**  
**Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.**  
**Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, 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" on 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" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:**

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

|  |   |
|--|---|
| Name of organization<br><b>LAWYERS ALLIANCE FOR NEW YORK</b> | Employer identification number<br><b>13-2666432</b> |
|--|---|

**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities ..... \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 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 Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 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 exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? .....  Yes  No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were 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 Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check  if the filing organization checked box A and "limited control" provisions apply.

| <b>Limits on Lobbying Expenditures</b><br>(The term "expenditures" means amounts paid or incurred.)  | (a) Filing organization's totals                   | (b) Affiliated group totals                              |                     |                               |  |  |  |  |   |   |                    |              |  |  |
|--|--|--|---------------------|-------------------------------|--|--|--|--|---|---|--------------------|--------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) .....  |  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....   | 1,089.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....   | 1,089.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>d</b> Other exempt purpose expenditures .....   | 3,793,579.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....   | 3,794,668.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.  | 339,733.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table> | 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. |  |  |
| 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.                                       |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....   | 84,933.  |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....   | 0.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....   | 0.   |  |                     |                               |  |  |  |  |   |   |                    |              |  |  |
| <b>j</b> 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? .....   |  | <input type="checkbox"/> Yes <input type="checkbox"/> 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 separate instructions for lines 2a through 2f.)

| <b>Lobbying Expenditures During 4-Year Averaging Period</b>         |          |          |          |          |            |
|---|----------|----------|----------|----------|------------|
| Calendar year<br>(or fiscal year beginning in)                      | (a) 2020 | (b) 2021 | (c) 2022 | (d) 2023 | (e) Total  |
| <b>2a</b> Lobbying nontaxable amount                                | 320,171. | 329,485. | 342,222. | 339,733. | 1,331,611. |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |          |          |          |          | 1,997,417. |
| <b>c</b> Total lobbying expenditures                                | 2,460.   | 2,889.   | 993.     | 1,089.   | 7,431.     |
| <b>d</b> Grassroots nontaxable amount                               | 80,043.  | 82,371.  | 85,556.  | 84,933.  | 332,903.   |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |          |          |          |          | 499,355.   |
| <b>f</b> Grassroots lobbying expenditures                           |          |          |          |          |            |

Schedule C (Form 990) 2023

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

|   | (a) |    | (b)    |
|---|-----|----|--------|
|   | Yes | No | Amount |
| <i>For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.</i>  |     |    |        |
| <b>1</b> 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: |     |    |        |
| <b>a</b> Volunteers? .....  |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..  |     |    |        |
| <b>c</b> Media advertisements? .....  |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public? .....   |     |    |        |
| <b>e</b> Publications, or published or broadcast statements? .....  |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes? .....   |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....  |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....  |     |    |        |
| <b>i</b> Other activities? .....  |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i .....   |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to not be described in section 501(c)(3)? .....   |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....  |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....   |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? .....   |     |    |        |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

|  | Yes      | No |
|--|----------|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....  | <b>1</b> |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....                                   | <b>2</b> |    |
| <b>3</b> Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year? ..... | <b>3</b> |    |

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

|  |           |  |
|--|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members .....  | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).  |           |  |
| <b>a</b> Current year .....  | <b>2a</b> |  |
| <b>b</b> Carryover from last year .....  | <b>2b</b> |  |
| <b>c</b> Total .....   | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....   | <b>3</b>  |  |
| <b>4</b> 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 expenditures next year? ..... | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures. See instructions .....   | <b>5</b>  |  |

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

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SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: LAWYERS ALLIANCE FOR NEW YORK; Employer identification number: 13-2666432

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions regarding donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for 2a-2d (Total number, acreage, certified historic structures, and others), and questions 3-9 regarding monitoring, expenses, and reporting.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions 1a, 1b, and 2 regarding art and historical treasures reporting requirements.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 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 Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on 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 XIII 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, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on 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                     | 4,641,865.       | 5,416,969.     | 5,511,340.         | 5,485,120.           | 5,343,671.          |
| b Contributions                                  | 793,250.         | 478,848.       | 883,452.           | 956,511.             | 1,064,949.          |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs | 1,070,014.       | 1,253,952.     | 977,823.           | 930,291.             | 923,500.            |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            | 4,365,101.       | 4,641,865.     | 5,416,969.         | 5,511,340.           | 5,485,120.          |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 34.3600 %
  - b Permanent endowment 27.2900 %
  - c Term endowment 38.3500 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 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?  | X   |    |
| (ii) Related organizations?   | X   |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> |     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land   |                                      |                                 |                              |                |
| b Buildings   |                                      |                                 |                              |                |
| c Leasehold improvements  |                                      | 288,433.                        | 144,024.                     | 144,409.       |
| d Equipment   |                                      | 278,529.                        | 278,185.                     | 344.           |
| e Other   |                                      |                                 |                              |                |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) |                                      |                                 |                              | 144,753.       |

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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 |
|---|----------------|---|
| (1) Financial derivatives .....   |                |   |
| (2) Closely held equity interests .....                                 |                |   |
| (3) Other .....   |                |   |
| (A)   |                |   |
| (B)   |                |   |
| (C)   |                |   |
| (D)   |                |   |
| (E)   |                |   |
| (F)   |                |   |
| (G)   |                |   |
| (H)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B)) |                |   |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment   | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| <b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B)) |                |   |

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description   | (b) Book value |
|---|----------------|
| (1) RIGHT-OF-USE ASSET OPERATING LEASE                                    | 2,225,212.     |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) | 2,225,212.     |

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability   | (b) Book value |
|---|----------------|
| (1) Federal income taxes  |                |
| (2) SPECIAL PROJECTS LIABILITY  | 6,147.         |
| (3) TERM ENDOWMENT AGREEMENT  | 1,000,000.     |
| (4) OPERATING LEASE PAYABLE   | 2,225,212.     |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) | 3,231,359.     |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |  |           |            |
|----------|--|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements                       | <b>1</b>  | 4,106,831. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                            |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments   | <b>2a</b> | 394,649.   |
| <b>b</b> | Donated services and use of facilities   | <b>2b</b> | 211,900.   |
| <b>c</b> | Recoveries of prior year grants  | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII.)   | <b>2d</b> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>  | <b>2e</b> | 606,549.   |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>   | <b>3</b>  | 3,500,282. |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                           |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                               | <b>4a</b> |            |
| <b>b</b> | Other (Describe in Part XIII.)   | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>  | <b>4c</b> | 0.         |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) | <b>5</b>  | 3,500,282. |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|          |   |           |            |
|----------|---|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements                                      | <b>1</b>  | 4,006,568. |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:                               |           |            |
| <b>a</b> | Donated services and use of facilities  | <b>2a</b> | 211,900.   |
| <b>b</b> | Prior year adjustments  | <b>2b</b> |            |
| <b>c</b> | Other losses  | <b>2c</b> |            |
| <b>d</b> | Other (Describe in Part XIII.)  | <b>2d</b> |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b>   | <b>2e</b> | 211,900.   |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b>  | <b>3</b>  | 3,794,668. |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:                              |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b                                | <b>4a</b> |            |
| <b>b</b> | Other (Describe in Part XIII.)  | <b>4b</b> |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b>   | <b>4c</b> | 0.         |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) | <b>5</b>  | 3,794,668. |

**Part XIII Supplemental Information**

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE PURPOSE OF THE TEMPORARILY RESTRICTED FUNDS (REFERRED TO AS TERM ENDOWMENT ON PART V.2.C) IS TO PROVIDE A SOURCE OF INCOME FOR A FUTURE PERIOD OF TIME. THE PURPOSE OF PERMANENT ENDOWMENT IS TO PROVIDE A PERMANENT SOURCE OF INCOME TO SUPPORT PROGRAMS AND ACTIVITIES. THE PURPOSE OF BOARD DESIGNATED OR QUASI-ENDOWMENT IS TO ENABLE LAWYERS ALLIANCE TO UNDERTAKE PROJECTS NOT OTHERWISE SUPPORTED BY THE CORPORATION'S REGULAR FUNDRAISING AND OTHER REVENUE GENERATING ACTIVITIES; SUPPORT ESTABLISHED PROGRAM PRIORITIES; SUPPORT CAPITAL EXPENDITURES; AND SUPPORT SUCH OTHER PROGRAMS, ACTIVITIES AND OPERATIONS APPROVED BY THE BOARD.

**Part XIII** Supplemental Information *(continued)*

DURING THE FISCAL YEAR ENDING JUNE 30, 2024, LAWYERS ALLIANCE RELEASED

\$1,070,014 OF TEMPORARILY RESTRICTED FUNDS CONSISTENT WITH DONOR INTENT

THAT SUCH FUNDS BE USED OVER TIME. THIS INCLUDED CONTRIBUTIONS FROM

FOUNDATIONS (\$737,500), LAW FIRMS AND INDIVIDUALS (\$30,750), SPECIAL EVENT

(\$15,000), AND THE 50TH ANNIVERSARY CAMPAIGN (\$10,000) TO WHICH DONORS HAD

MADE ONE-TIME GIFTS OR MULTI-YEAR PLEDGES PAID OVER MULTIPLE YEARS IN

RECOGNITION OF LAWYERS ALLIANCE'S 50 YEARS (1969-2019) OF SERVICE.

**SCHEDULE G  
(Form 990)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

**Open to Public  
Inspection**

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

|  |   |
|--|---|
| Name of the organization<br><b>LAWYERS ALLIANCE FOR NEW YORK</b> | Employer identification number<br><b>13-2666432</b> |
|--|---|

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
 

|   |  |
|---|--|
| <input type="checkbox"/> a Mail solicitations               | <input type="checkbox"/> e Solicitation of non-government grants |
| <input type="checkbox"/> b Internet and email solicitations | <input type="checkbox"/> f Solicitation of government grants     |
| <input type="checkbox"/> c Phone solicitations              | <input type="checkbox"/> g Special fundraising events            |
| <input type="checkbox"/> d In-person solicitations          |  |
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

| (i) Name and address of individual or entity (fundraiser) | (ii) Activity | (iii) Did fundraiser have custody or control of contributions? |    | (iv) Gross receipts from activity | (v) Amount paid to (or retained by) fundraiser listed in col. (i) | (vi) Amount paid to (or retained by) organization |
|---|---------------|--|----|-----------------------------------|---|---|
|   |               | Yes  | No |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
|   |               |  |    |                                   |   |   |
| <b>Total</b>  |               |  |    |                                   |   |   |

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

|                 |    | (a) Event #1   | (b) Event #2 | (c) Other events<br>NONE | (d) Total events<br>(add col. (a) through<br>col. (c)) |
|-----------------|----|--|--------------|--------------------------|--|
|                 |    | ANNUAL GALA<br>(event type)                                  | (event type) | (total number)           |  |
| Revenue         | 1  | Gross receipts   | 580,648.     |                          | 580,648.   |
|                 | 2  | Less: Contributions  | 580,648.     |                          | 580,648.   |
|                 | 3  | Gross income (line 1 minus line 2)                           |              |                          |  |
| Direct Expenses | 4  | Cash prizes  |              |                          |  |
|                 | 5  | Noncash prizes   |              |                          |  |
|                 | 6  | Rent/facility costs  |              |                          |  |
|                 | 7  | Food and beverages   | 95,375.      |                          | 95,375.  |
|                 | 8  | Entertainment  |              |                          |  |
|                 | 9  | Other direct expenses  | 46,503.      |                          | 46,503.  |
|                 | 10 | Direct expense summary. Add lines 4 through 9 in column (d)  |              |                          | 141,878.   |
|                 | 11 | Net income summary. Subtract line 10 from line 3, column (d) |              |                          | -141,878.  |

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

|                 |   | (a) Bingo  | (b) Pull tabs/instant<br>bingo/progressive bingo                    | (c) Other gaming  | (d) Total gaming (add<br>col. (a) through col. (c))                 |
|-----------------|---|--|---|---|---|
|                 |   |  |   |   |   |
| Revenue         | 1 | Gross revenue  |   |   |   |
| Direct Expenses | 2 | Cash prizes  |   |   |   |
|                 | 3 | Noncash prizes   |   |   |   |
|                 | 4 | Rent/facility costs  |   |   |   |
|                 | 5 | Other direct expenses  |   |   |   |
|                 | 6 | Volunteer labor  | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No |
|                 | 7 | Direct expense summary. Add lines 2 through 5 in column (d)        |   |   |   |
|                 | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d) |   |   |   |

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
 

|                               |            |   |
|-------------------------------|------------|---|
| a The organization's facility | <b>13a</b> | % |
| b An outside facility         | <b>13b</b> | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_  
\_\_\_\_\_

- Director/officer       Employee       Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

Name of the organization

LAWYERS ALLIANCE FOR NEW YORK

Employer identification number

13-2666432

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are 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 .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant        | <input type="checkbox"/> Compensation survey or study                               |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on 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? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

|    | Yes | No |
|----|-----|----|
| 1a |     |    |
| 1b |     |    |
| 2  |     |    |
| 3  |     |    |
| 4a | X   |    |
| 4b |     | X  |
| 4c |     | X  |
| 5a |     | X  |
| 5b |     | X  |
| 6a |     | X  |
| 6b |     | X  |
| 7  |     | X  |
| 8  |     | X  |
| 9  |     |    |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on 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 aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title  |      | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|---|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|   |      | (i) Base compensation  | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| (1) ELIZABETH M. GUGGENHEIMER<br>EXECUTIVE DIRECTOR (& CEO) | (i)  | 239,657.   | 40,000.                             | 0.                                  | 14,180.  | 25,110.                 | 318,947.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (2) LAURA ABEL<br>SENIOR POLICY COUNSEL                     | (i)  | 145,207.   | 7,500.                              | 0.                                  | 7,785.   | 35,578.                 | 196,070.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (3) HEDWIG O'HARA<br>LEGAL DIR. & CORP SECRETARY            | (i)  | 154,338.   | 8,200.                              | 0.                                  | 8,215.   | 12,795.                 | 183,548.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (4) STACEY FAHEY<br>FMR PRO BONO COUNSEL (THRU 12/23)       | (i)  | 145,348.   | 4,400.                              | 3,801.                              | 7,677.   | 480.                    | 161,706.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| (5) LAREN E. SPIRER<br>PROGRAM AND STRATEGY DIR. & CORP SEC | (i)  | 141,979.   | 3,850.                              | 0.                                  | 0.   | 12,795.                 | 158,624.                        | 0.  |
|   | (ii) | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |
|   | (i)  |  |                                     |                                     |  |                         |                                 |   |
|   | (ii) |  |                                     |                                     |  |                         |                                 |   |

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4A:

STACEY FAHEY (PRO BONO COUNSEL) RECEIVED A SEVERANCE PACKAGE OF \$6,145.67.

PART II

THE FOLLOWING LISTED CURRENT OR FORMER EMPLOYEES WERE COMPENSATED AS

KEY EMPLOYEES AND NOT AS OFFICERS: ELIZABETH M. GUGGENHEIMER, HEDWIG

O'HARA, AND LAREN E. SPIRER.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2023**

Open to Public  
Inspection

|  |   |
|--|---|
| Name of the organization<br><b>LAWYERS ALLIANCE FOR NEW YORK</b> | Employer identification number<br><b>13-2666432</b> |
|--|---|

**PART III - LINE 1**

LAWYERS ALLIANCE IS A NONPROFIT CORPORATION FOUNDED IN 1969 AND  
 INCORPORATED IN 1984. LAWYERS ALLIANCE IS THE LEADING PROVIDER OF  
 BUSINESS AND TRANSACTIONAL LEGAL SERVICES FOR NONPROFIT ORGANIZATIONS  
 AND SOCIAL ENTERPRISES THAT ARE IMPROVING THE QUALITY OF LIFE IN NEW  
 YORK CITY NEIGHBORHOODS. OUR NETWORK OF PRO BONO LAWYERS FROM LAW FIRMS  
 AND CORPORATIONS AND STAFF OF EXPERIENCED ATTORNEYS COLLABORATE TO  
 DELIVER EXPERT CORPORATE, TAX, REAL ESTATE, EMPLOYMENT, INTELLECTUAL  
 PROPERTY, AND OTHER LEGAL SERVICES TO COMMUNITY ORGANIZATIONS. BY  
 CONNECTING LAWYERS, NONPROFITS, AND COMMUNITIES, LAWYERS ALLIANCE HELPS  
 ORGANIZATIONS TO PROVIDE HOUSING, STIMULATE ECONOMIC OPPORTUNITY,  
 IMPROVE URBAN HEALTH AND EDUCATION, PROMOTE COMMUNITY ARTS, AND OPERATE  
 AND ADVOCATE FOR VITAL PROGRAMS THAT BENEFIT LOW-INCOME NEW YORKERS OF  
 ALL AGES.

IN ADDITION, LAWYERS ALLIANCE PROVIDES A RANGE OF EDUCATIONAL  
 OPPORTUNITIES FOR NONPROFIT BOARD MEMBERS AND MANAGERS, INCLUDING  
 WORKSHOPS AND WEBINARS, PRINTED PUBLICATIONS AND ONLINE LEGAL ALERTS.

**PART III - LINE 4A: PROGRAM SERVICE ACCOMPLISHMENTS**

DURING THE FISCAL YEAR ENDED JUNE 30, 2024, LAWYERS ALLIANCE FOR NEW  
 YORK PROVIDED LEGAL ASSISTANCE AND INFORMATION TO NONPROFIT  
 ORGANIZATIONS AND SOCIAL ENTERPRISES ON A BROAD RANGE OF TOPICS. THERE  
 WAS ROBUST DEMAND FOR SERVICES. LAWYERS ALLIANCE LEVERAGED THE  
 EXPERTISE OF ITS SKILLED STAFF AND PRO BONO NETWORKS TO HELP NONPROFITS

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

|   |  |
|---|--|
| Name of the organization<br>LAWYERS ALLIANCE FOR NEW YORK | Employer identification number<br>13-2666432 |
|---|--|

SURVIVE AND THRIVE. FOR EXAMPLE, LAWYERS ALLIANCE:

A) PROVIDED LEGAL REPRESENTATION SERVICES TO 719 ORGANIZATIONS ON A TOTAL OF 1,464 LEGAL MATTERS, INCLUDING 667 NEW MATTERS (A RECORD HIGH FOR TOTAL AND NEW MATTERS).

B) TARGETED CLIENT OUTREACH TO ASSIST NONPROFITS IN FIVE PROGRAM PRIORITY AREAS: ECONOMIC OPPORTUNITY; HOUSING AND HUMAN SERVICES; QUALITY EDUCATION, WITH EMPHASIS ON COLLEGE ACCESS AND CAREER PATHWAYS; COMMUNITY ARTS, AND URBAN HEALTH.

C) OFFERED TIMELY GUIDANCE ON LEGAL RISK MANAGEMENT, NONPROFIT ADVOCACY, POST-PANDEMIC RECOVERY, AND TECHNOLOGY-RELATED ISSUES TO MEET LEGAL NEEDS THAT RELATE TO GROUPS ACROSS THE NONPROFIT SECTOR.

D) CONTINUED TO OFFER SERVICES THAT ADDRESS THE CHANGING LEGAL NEEDS OF ORGANIZATIONS WORKING TO IMPROVE ECONOMIC VITALITY AND ADVANCE RACIAL JUSTICE IN NYC'S LOW-INCOME AND DISADVANTAGED NEIGHBORHOODS.

E) PROVIDED 1,209 CUSTOMIZED CONSULTATIONS ON LEGAL ISSUES TO 810 ORGANIZATIONS AND THEIR COUNSEL: 1,022 THROUGH OUR RESOURCE CALL HELPLINE AND 187 THROUGH PRO BONO CLINICS AND SPECIAL VOLUNTEER CONSULTATIONS.

F) ASSISTED A TOTAL OF 1,234 ORGANIZATIONS THROUGH ONE OR MORE OF THE FOREGOING SERVICES; WE ESTIMATE THAT THE RIPPLE EFFECT OF THESE SERVICES POSITIVELY IMPACTS 500,000+ LOW-INCOME AND UNDERSERVED PEOPLE ANNUALLY.

|   |  |
|---|--|
| Name of the organization<br>LAWYERS ALLIANCE FOR NEW YORK | Employer identification number<br>13-2666432 |
|---|--|

G) ENGAGED 2,200+ ATTORNEYS FROM LAW FIRMS AND CORPORATIONS IN PRO BONO LEGAL PROJECTS, SO LAWYERS ALLIANCE COULD BETTER LEVERAGE THE LEGAL COMMUNITY'S SKILLS AND TIME; AND USED A NEW CASE MONITORING SYSTEM TO COMMUNICATE WITH CLIENTS AND VOLUNTEERS ABOUT ACTIVE LEGAL REPRESENTATION MATTERS.

H) EDUCATED THOUSANDS OF NONPROFIT MANAGERS AND ATTORNEYS THROUGH WEBINARS, PRESENTATIONS, CLINICS, LEGAL ALERTS, AND PUBLICATIONS ABOUT RELEVANT LEGAL DEVELOPMENTS.

I) REGULARLY UPDATED AND SHARED PRACTICAL INFORMATION THROUGH WWW.LAWYERSALLIANCE.ORG, WITH A SEARCHABLE RESOURCES SECTION.

J) PARTICIPATED IN COALITIONS AND SERVED AS A LEADING VOICE ON LEGAL AND PUBLIC POLICY ISSUES OF SIGNIFICANCE TO NEW YORK NONPROFIT GROUPS, ACHIEVING CONCRETE RESULTS FOR THE NONPROFIT SECTOR INCLUDING A BILL THAT IMPROVES GOVERNANCE SECTIONS OF STATE NONPROFIT LAW.

K) COORDINATED EXPONENTUM, A NATIONAL NETWORK OF BUSINESS LAW PRO BONO PROVIDERS, INCLUDING EXPONENTUM'S SIXTH ANNUAL NATIONAL DAY OF SERVICE.

L) AS A RESULT, NONPROFITS HAVE STRONGER PROGRAMS, FINANCES, AND OPERATIONS, ENABLING THEM TO OFFER BETTER SERVICES TO INDIVIDUALS, FAMILIES, AND COMMUNITIES.

M) DURING THE PAST FISCAL YEAR, MORE THAN 87% OF CLIENTS WERE CONTINUING OR RETURNING CLIENTS, AND MORE THAN 64% OF VOLUNTEERS WERE

|   |  |
|---|--|
| Name of the organization<br>LAWYERS ALLIANCE FOR NEW YORK | Employer identification number<br>13-2666432 |
|---|--|

CONTINUING OR REPEAT VOLUNTEERS, REFLECTING ONGOING INTEREST IN LAWYERS ALLIANCE WORK AS WELL AS INTEREST FROM NEW PARTICIPANTS.

FORM 990, PART VI, SECTION B, LINE 11B:  
A COPY OF THE DRAFT FORM 990 IS SHARED WITH EACH MEMBER OF THE BOARD OF DIRECTORS FOR REVIEW PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE. THE DRAFT FORM 990 IS DISSEMINATED TO THE BOARD VIA EMAIL.

FORM 990, PART VI, SECTION B, LINE 12C:  
LAWYERS ALLIANCE COLLECTS INFORMATION ANNUALLY FROM EACH PERSON SUBJECT TO THE CONFLICT OF INTEREST POLICY ABOUT ANY INTERESTS OR RELATIONSHIPS THAT MAY GIVE RISE TO A CONFLICT. IN ADDITION THE ORGANIZATION REQUIRES ITS DIRECTORS AND OTHERS SUBJECT TO THE POLICY TO DISCLOSE ANY NEW RELATIONSHIPS OR INTERESTS THAT ARISE IN BETWEEN THOSE ANNUAL DISCLOSURES.

FORM 990, PART VI, SECTION B, LINE 15:  
ANY INCREASES OR CHANGES IN THE EXECUTIVE DIRECTOR'S COMPENSATION ARE SET BY THE EXECUTIVE COMMITTEE AND BY THE FULL BOARD. SALARIES OF OTHER HIGHLY COMPENSATED EMPLOYEES AND KEY EMPLOYEES ARE REVIEWED AND APPROVED BY THE FULL BOARD AS PART OF THE ANNUAL OPERATING BUDGET. A COMPENSATION COMMITTEE WAS FORMED IN SEPTEMBER 2024 TO REVIEW SALARIES. THE BOARD EXECUTIVE COMMITTEE IS PROVIDED WITH COMPENSATION INFORMATION FROM COMPARABLE ORGANIZATIONS IN NEW YORK CITY.

FORM 990, PART VI, SECTION C, LINE 19:  
LAWYERS ALLIANCE MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.



**Application for Extension of Time To File an Exempt Organization  
Return or Excise Taxes Related to Employee Benefit Plans**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

File a separate application for each return.  
Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Part I - Identification**

|  |  |  |
|--|--|--|
| <b>Type or Print</b>   | Name of exempt organization, employer, or other filer, see instructions.<br><br>LAWYERS ALLIANCE FOR NEW YORK  | Taxpayer identification number (TIN)<br><br>13-2666432 |
| File by the due date for filing your return. See instructions. | Number, street, and room or suite no. If a P.O. box, see instructions.<br>171 MADISON AVENUE, 9TH FLOOR        |  |
|  | City, town or post office, state, and ZIP code. For a foreign address, see instructions.<br>NEW YORK, NY 10016 |  |

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

| Application Is For                       | Return Code | Application Is For                | Return Code |
|--|-------------|-----------------------------------|-------------|
| Form 990 or Form 990-EZ                  | 01          | Form 4720 (other than individual) | 09          |
| Form 4720 (individual)                   | 03          | Form 5227                         | 10          |
| Form 990-PF                              | 04          | Form 6069                         | 11          |
| Form 990-T (sec. 401(a) or 408(a) trust) | 05          | Form 8870                         | 12          |
| Form 990-T (trust other than above)      | 06          | Form 5330 (individual)            | 13          |
| Form 990-T (corporation)                 | 07          | Form 5330 (other than individual) | 14          |
| Form 1041-A                              | 08          |                                   |             |

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
 Plan Number \_\_\_\_\_  
 Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

**Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)**

The books are in the care of LAREN SPIRER  
171 MADISON AVENUE, 9TH FL - NEW YORK, NY 10016

Telephone No. 212-219-1800 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 TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until MAY 15, 20 25, 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 JUL 1, 20 23, and ending JUN 30, 2024

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

|   |           |    |    |
|---|-----------|----|----|
| <b>3a</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.   | <b>3a</b> | \$ | 0. |
| <b>b</b> If this application is for Forms 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. | <b>3b</b> | \$ | 0. |
| <b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.              | <b>3c</b> | \$ | 0. |

**For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2024)