

# Return of Organization Exempt From Income Tax

**2002**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

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

**A For the 2002 calendar year, or tax year beginning** 09/01, 2002, **and ending** 08/31/2003

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NATIONAL CENTER ON PHILANTHROPY AND THE LAW</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>110 W. 3RD STREET - D'AGOSTINO HALL</b> City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10012</b>	<b>D</b> Employer identification number <b>13-3954405</b>
	Please use IRS label or print or type. See Specific Instructions.	<b>E</b> Telephone number <b>(212) 998-6272</b>

**CLIENTS COPY**

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

H and I are not applicable to section 527 organizations.

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

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

H(c) Are all affiliates included?  Yes  No  
(If "No," attach a list. See instructions.)

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

I Enter 4-digit GEN

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

**G** Web site: WWW.LAW.NYU.EDU/NCPL/

**J** Organization type (check only one)  501(c)(3) (insert no.) 4947(a)(1) or 527

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

**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **1,456,199.**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 17 of the instructions.)

<b>1</b> Contributions, gifts, grants, and similar amounts received:				
<b>Revenue</b>	<b>a</b> Direct public support	<b>1a</b>	485,956.	
	<b>b</b> Indirect public support	<b>1b</b>		
	<b>c</b> Government contributions (grants)	<b>1c</b>		
	<b>d</b> Total (add lines 1a through 1c) (cash \$ 485,956. noncash \$ )	<b>1d</b>		485,956.
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>		3,474.
	<b>3</b> Membership dues and assessments	<b>3</b>		
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>		
	<b>5</b> Dividends and interest from securities	<b>5</b>		44,127.
	<b>6 a</b> Gross rents	<b>6a</b>		
	<b>b</b> Less: rental expenses	<b>6b</b>		
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>		
	<b>7</b> Other investment income (describe )	<b>7</b>		
<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
	922,642.	<b>8a</b>		
	969,784.	<b>8b</b>		
	-47,142.	<b>8c</b>		
<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>		-47,142.	
<b>9</b> Special events and activities (attach schedule)				
<b>a</b> Gross revenue (not including \$ of contributions reported on line 1a)		<b>9a</b>		
	Less: direct expenses other than fundraising expenses	<b>9b</b>		
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>		
<b>10 a</b> Gross sales of inventory, less returns and allowances		<b>10a</b>		
	Less: cost of goods sold	<b>10b</b>		
	<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>		
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>			
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>		486,415.	
<b>Expenses</b>	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	665,947.	
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	40,842.	
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	45,446.	
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>		
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>		752,235.
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	-265,820.	
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	4,246,696.	
	<b>20</b> Other changes in net assets or fund balances (attach explanation) STMT 1	<b>20</b>	439,546.	
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	4,420,422.	

For Paperwork Reduction Act Notice, see the separate instructions.

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ 84,000, noncash \$ )	84,000.	84,000.	STMT 2	
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	264,300.	232,870.	5,000.	26,430.
26	Other salaries and wages	108,238.	79,921.	23,279.	5,038.
27	Pension plan contributions	34,783.	29,205.	2,640.	2,938.
28	Other employee benefits	19,353.	16,249.	1,469.	1,635.
29	Payroll taxes	21,936.	18,418.	1,665.	1,853.
30	Professional fundraising fees				
31	Accounting fees	6,500.	6,500.		
32	Legal fees				
33	Supplies	1,569.	1,317.	119.	133.
34	Telephone	5,463.	4,587.	415.	461.
35	Postage and shipping	2,774.	2,329.	211.	234.
36	Occupancy	60,500.	50,797.	4,593.	5,110.
37	Equipment rental and maintenance				
38	Printing and publications	11,600.	11,600.		
39	Travel	44,213.	44,213.		
40	Conferences, conventions, and meetings	19,317.	19,317.		
41	Interest				
42	Depreciation, depletion, etc. (attach schedule)				
43	Other expenses not covered above (itemize): <b>STMT 3</b>	67,689.	64,624.	1,451.	1,614.
b					
c					
d					
e					
44	<b>Total functional expenses</b> (add lines 22 through 43). <i>Organizations completing columns (B)-(D), carry these totals to lines 13-15.</i>	752,235.	665,947.	40,842.	45,446.

Joint Costs. Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_;  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)

What is the organization's primary exempt purpose? **STMT 4**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses  
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	<u>SUPPORT OF THE NATIONAL CENTER OF PHILANTHROPY AND THE LAW</u> ----- ----- (Grants and allocations \$ 84,000)	665,947.
b	----- ----- (Grants and allocations \$ )	
c	----- ----- (Grants and allocations \$ )	
d	----- ----- (Grants and allocations \$ )	
e	Other program services (attach schedule) (Grants and allocations \$ )	
f	<b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services)	665,947.

**Part IV Balance Sheets** (See page 24 of the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing . . . . .	1,153,943.	45	1,112,229.
	46 Savings and temporary cash investments . . . . .		46	
	47 a Accounts receivable . . . . .	47 a		
	b Less: allowance for doubtful accounts . . . . .	47 b		47 c
	48 a Pledges receivable . . . . .	48 a	75,000.	
	b Less: allowance for doubtful accounts . . . . .	48 b		48 c
	49 Grants receivable . . . . .			49
	50 Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .			50
	51 a Other notes and loans receivable (attach schedule) . . . . .	51 a		
	b Less: allowance for doubtful accounts . . . . .	51 b		51 c
	52 Inventories for sale or use . . . . .			52
	53 Prepaid expenses and deferred charges . . . . .			53
	54 Investments - securities (attach schedule) <b>STMT 5</b> <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		2,579,472.	54
	55 a Investments - land, buildings, and equipment: basis . . . . .	55 a		
	b Less: accumulated depreciation (attach schedule) . . . . .	55 b		55 c
	56 Investments - other (attach schedule) . . . . .			56
	57 a Land, buildings, and equipment: basis . . . . .	57 a		
	b Less: accumulated depreciation (attach schedule) . . . . .	57 b		57 c
	58 Other assets (describe <input type="checkbox"/> )			58
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		4,274,464.	59	4,436,504.
Liabilities	60 Accounts payable and accrued expenses . . . . .	27,768.	60	16,082.
	61 Grants payable . . . . .		61	
	62 Deferred revenue . . . . .		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .			63
	64 a Tax-exempt bond liabilities (attach schedule) . . . . .			64 a
	b Mortgages and other notes payable (attach schedule) . . . . .			64 b
	65 Other liabilities (describe <input type="checkbox"/> )			65
<b>66 Total liabilities</b> (add lines 60 through 65) . . . . .		27,768.	66	16,082.
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/></b> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted . . . . .	809,437.	67	1,890,357.
	68 Temporarily restricted . . . . .	1,151,859.	68	244,665.
	69 Permanently restricted . . . . .	2,285,400.	69	2,285,400.
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/></b> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds . . . . .			70
	71 Paid-in or capital surplus, or land, building, and equipment fund . . . . .			71
	72 Retained earnings, endowment, accumulated income, or other funds . . . . .			72
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) . . . . .		4,246,696.	73	4,420,422.
<b>74 Total liabilities and net assets / fund balances</b> (add lines 66 and 73) . . . . .		4,274,464.	74	4,436,504.

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



Part VI Other Information (See page 27 of the instructions.)

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
b	If "Yes," enter the name of the organization <u>SUPPORT ORG. FOR NEW YORK UNIVERSIY</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a	Enter direct or indirect political expenditures. See line 81 instructions	81a	NONE
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a	Were substantially all dues nondeductible by members?	85a	N/A
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
c	Dues, assessments, and similar amounts from members	85c	N/A
d	Section 162(e) lobbying and political expenditures	85d	N/A
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) orgs. Enter: a	Initiation fees and capital contributions included on line 12	86a	N/A
b	Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) orgs. Enter: a	Gross income from members or shareholders	87a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>NONE</u> ; section 4912 <u>NONE</u> ; section 4955 <u>NONE</u>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		NONE
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90 a	List the states with which a copy of this return is filed <u>NEW YORK</u>		
b	Number of employees employed in the pay period that includes March 12, 2002 (See instructions)	90b	8
91	The books are in care of <u>KERRI CARPENTER</u> Telephone no. <u>(212) 998-2913</u> Located at <u>838 BROADWAY - 5TH FLOOR, NEW YORK, NY</u> ZIP + 4 <u>10003</u>		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a SEMINAR INCOME					3,474.
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments . . . . .					
96 Dividends and interest from securities . . . . .			14	44,127.	
97 Net rental income or (loss) from real estate:					
a debt-financed property . . . . .					
b not debt-financed property . . . . .					
98 Net rental income or (loss) from personal property . . . . .					
99 Other investment income . . . . .					
100 Gain or (loss) from sales of assets other than inventory . . . . .			18	-47,142.	
101 Net income or (loss) from special events . . . . .					
102 Gross profit or (loss) from sales of inventory . . . . .					
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E)) . . . . .				-3,015.	3,474.
105 Total (add line 104, columns (B), (D), and (E)) . . . . .					459.

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

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	SEMINARS RUN BY THE ORGANIZATION ARE ONE OF THE PRINCIPAL ACTIVITIES USED TO PROMOTE ITS EXEMPT PURPOSES.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

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

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

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

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

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

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.

**Please Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_

Type or print name and title: **CLIENTS COPY**

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**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  Preparer's SSN or PTIN (See Gen. Inst. W): P00389642

Firm's name (or yours if self-employed), address, and ZIP + 4: **HECHT AND COMPANY, P.C.**  
**111 WEST 40TH STREET**  
**NEW YORK, NY 10018**

EIN: **13-2891505**  
 Phone no.: **212 819-8000**

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

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

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

Type or print File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>NATIONAL CENTER ON PHILANTHROPY AND THE LAW, INC.</b>	Employer identification number <b>13-3954405</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>C/O HECHT AND CO., P.C. 111 W. 40TH STREET</b>	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>NEW YORK, NY 10018</b>	

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

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

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

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the **whole group**, check this box  . If it is for **part of the group**, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until JULY 15, 2004

5 For calendar year \_\_\_\_\_, or other tax year beginning SEPTEMBER 1, 2002 and ending AUGUST 31, 2003

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

7 State in detail why you need the extension ALL INFORMATION NECESSARY TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE.

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions ..... \$ NONE

b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868 ..... \$ NONE

c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions ..... \$ NONE

**Signature and Verification**

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

Signature [Handwritten Signature] Title [Handwritten Title] Date 4/8/04

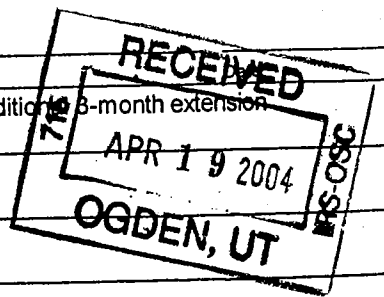
**Notice to Applicant - To Be Completed by the IRS**

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

By: \_\_\_\_\_  
Director

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

Type or print	Name
	Number and street (Include suite, room, or apt. no.) Or a P.O. box number
	City or town, province or state, and country (including postal or ZIP code)







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

Table with 3 columns: Question, Yes, No. Rows include: 1. During the year, has the organization attempted to influence national, state, or local legislation... 2. During the year, has the organization, either directly or indirectly, engaged in any of the following acts... 3. Does the organization make grants for scholarships, fellowships, student loans, etc.? 4. Do you have a section 403(b) annuity plan for your employees?

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

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

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

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above. Row 1: NEW YORK UNIVERSITY, 13

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

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting. NOT APPLICABLE

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

Table with columns for years (a) 2001, (b) 2000, (c) 1999, (d) 1998, and (e) Total. Rows include: 15 Gifts, grants, and contributions received; 16 Membership fees received; 17 Gross receipts from admissions, merchandise sold or services performed; 18 Gross income from interest, dividends, amounts received from payments on securities loans; 19 Net income from unrelated business activities; 20 Tax revenues levied for the organization's benefit; 21 The value of services or facilities furnished to the organization by a governmental unit; 22 Other income; 23 Total of lines 15 through 22; 24 Line 23 minus line 17; 25 Enter 1% of line 23; 26 Organizations described on lines 10 or 11; 27 Organizations described on line 12; 28 Unusual Grants.

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
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-----		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
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-----		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....	33a	
b Admissions policies? .....	33b	
c Employment of faculty or administrative staff? .....	33c	
d Scholarships or other financial assistance? .....	33d	
e Educational policies? .....	33e	
f Use of facilities? .....	33f	
g Athletic programs? .....	33g	
h Other extracurricular activities? .....	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
-----		
-----		
34a Does the organization receive any financial aid or assistance from a governmental agency? .....	34a	
b Has the organization's right to such aid ever been revoked or suspended? .....	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
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-----		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions.)

(To be completed ONLY by an eligible organization that filed Form 5768) NOT APPLICABLE

- Check a if the organization belongs to an affiliated group.
Check b if you checked "a" and "limited control" provisions apply.

Table with columns: Limits on Lobbying Expenditures, (a) Affiliated group totals, (b) To be completed for ALL electing organizations. Rows 36-44 detailing lobbying expenditures and nontaxable amounts.

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

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Table: Lobbying Expenditures During 4-Year Averaging Period. Columns: Calendar year (or fiscal year beginning in), (a) 2002, (b) 2001, (c) 2000, (d) 1999, (e) Total. Rows 45-50.

Part VI-B Lobbying Activity by Nonelecting Public Charities

NOT APPLICABLE

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

Table: During the year, did the organization attempt to influence national, state or local legislation... Rows a-i detailing lobbying activities.

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



Name of organization

Employer identification number

**NATIONAL CENTER ON PHILANTHROPY AND THE LAW**

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Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General Rule and a Special Rule - see instructions.)

**General Rule -**

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules -**

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) . . . . . ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

If a section 501(c)(7), (8), or (10) organization received contributions or bequests for use exclusively for religious, charitable, etc., purposes (sections 170(c)(4), 2055(a)(3), or 2522(a)(3)) -

List in Part I each contributor whose contributions total more than \$1,000 during the year that were for a religious, charitable, etc., purpose. To determine the \$1,000, aggregate all of a contributor's gifts for the year (regardless of amount). For a noncash contribution, complete Part II.

All section 501(c)(7), (8), or (10) organizations that received **any** charitable contributions and listed **any** charitable contributors on Part I must also complete Part III.

If a section 501(c)(7), (8), or (10) organization received charitable gifts, but is not required to list **any** charitable contributors on Part I, check the box on line **A** at the top of Schedule B (Form 990 or 990-EZ) and enter the amount of charitable contributions received in the space provided. The organization need not complete and attach Part III.

### Specific Instructions

**Note:** You may duplicate Parts I, II, and III if more copies are needed. Number each page of each Part.

**Part I.** In column (a), identify the first contributor listed as no. 1 and the second contributor as no. 2, etc. Number consecutively. Show the contributor's name, address, aggregate contributions for the year; and the type of contribution (e.g., whether an individual, payroll, or noncash contribution). Report payroll contributions by listing the employer's name, address, and total amount given (unless an employee gave enough to be listed individually).

**Part II.** In column (a), show the number that corresponds to the contributor's number in Part I. Describe the noncash contribution fully. Report on property with readily determinable market value (i.e., market quotations for securities) by listing its fair market value (FMV). For marketable securities registered and listed on a recognized securities exchange, measure market value by the average of the highest and lowest quoted selling prices (or the average between the bona fide bid and asked prices) on the contribution date. See Regulations section 20.2031-2 to determine the value of contributed stocks and bonds. When market value cannot be readily determined, use an appraised or estimated value. To determine the amount of a noncash contribution that is subject to an outstanding debt, subtract the debt from the property's fair market value.

**Part III.** Section 501(c)(7), (8), or (10) organizations that received contributions or bequests for use exclusively for religious, charitable, etc., purposes must complete Parts I through III for those persons whose gifts totaled more than \$1,000 during the year. Show also, in the heading of Part III, total gifts that were \$1,000 or less and were for a religious, charitable, etc., purpose. Complete this information only on the first Part III page.

If an amount is set aside for a religious, charitable, etc., purpose, show in column (d) how the amount is held (e.g., whether it is mingled with amounts held for other purposes). If the organization transferred the gift to another organization, show the name and address of the transferee organization in column (e) and explain the relationship between the two organizations.

Name of organization

Employer identification number

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**Part I** Contributors (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	<p>THE ATLANTIC PHILANTHROPIES</p> <p>950 THIRD AVENUE</p> <p>NEW YORK, NY 10022</p>	81,173.	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>
2	<p>ANONYMOUS DONORS</p>	403,483.	<p>Person <input checked="" type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>
			<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>
			<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>
			<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>
			<p>Person <input type="checkbox"/></p> <p>Payroll <input type="checkbox"/></p> <p>Noncash <input type="checkbox"/></p> <p>(Complete Part II if there is a noncash contribution.)</p>



FORM 990, PART I - OTHER INCREASES IN FUND BALANCES

=====

DESCRIPTION

-----

AMOUNT

-----

UNREALIZED GAINS ON INVESTMENTS

439,546.

TOTAL

-----  
439,546.  
=====

FORM 990, PART II - GRANTS AND ALLOCATIONS PAID DURING THE YEAR

RELATIONSHIP TO SUBSTANTIAL CONTRIBUTOR  
AND  
FOUNDATION STATUS OF RECIPIENT

RECIPIENT NAME AND ADDRESS	PURPOSE OF GRANT OR CONTRIBUTION	AMOUNT
<u>GRANTS PAID</u>		
VERA INSTITUTE OF JUSTICE 233 BROADWAY NEW YORK, NY 10279	FELLOWSHIP FUND STIPENDS	40,000.
NEW YORK UNIVERSITY SCHOOL OF LAW 110 WEST 3RD STREET NEW YORK, NY 10012	FELLOWSHIP FUND STIPENDS	44,000.
TOTAL CONTRIBUTIONS PAID		84,000.

FORM 990, PART II - OTHER EXPENSES

DESCRIPTION	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING
HONORARIUM	7,094.	7,094.		
DATA PROCESSING	11,946.	10,030.	907.	1,009.
AWARDS	516.	434.	39.	43.
BOOKS AND PERIODICALS	27,525.	27,525.		
LIBRARY SERVICES	13,360.	13,360.		
OVERHEAD	834.	701.	63.	70.
EQUIPMENT	5,819.	4,885.	442.	492.
PROFESSIONAL SERVICES	595.	595.		
TOTALS	67,689.	64,624.	1,451.	1,614.

FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE  
=====

THE CENTER OPERATES FOR CHARITABLE AND EDUCATIONAL PURPOSES, INCLUDING THE PROMOTION, ENCOURAGEMENT, AND SPONSORSHIP OF STUDY, RESEARCH AND OTHER EDUCATIONAL ACTIVITIES IN THE AREA OF PHILANTHROPY AND THE LAW. THE CENTER CONDUCTS OR SUPPORTS ACTIVITIES FOR THE BENEFIT OF, PERFORMS THE FUNCTIONS OF, OR CARRIES OUT THE PURPOSES OF NEW YORK UNIVERSITY.

FORM 990, PART IV - INVESTMENTS - SECURITIES  
=====

DESCRIPTION -----	ENDING BOOK VALUE -----
VANGUARD INDEX 500	783,305.
VANGUARD TOTAL INTERNATIONAL	672,857.
VANGUARD INDEX SMALL CAP	828,367.
U.S. TREASURY NOTES	902,346.
TOTALS	----- 3,186,875. =====

FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

NAME AND ADDRESS	TITLE AND TIME DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
PROF. HARVEY P. DALE C/O NYU SCHOOL OF LAW 110 W. 3RD ST, D'AGOSTINO HALL NEW YORK, NY 10012	DIRECTOR/PRESIDENT AS REQ'D	164,300.	NONE	NONE
S. ANDREW SCHAFER, ESQ. C/O NYU OFFICE OF LEGAL COUNSEL 70 WASHINGTON SQUARE SOUTH NEW YORK, NY 10012	DIRECTOR AS REQ'D	NONE	NONE	NONE
LESTER POLLACK, ESQ. C/O CENTRE PARTNERS MANAGEMENT 30 ROCKEFELLER PLAZA, RM. 950 NEW YORK, NY 10020	DIRECTOR AS REQ'D	NONE	NONE	NONE
PROF. JOHN G. SIMON C/O YALE LAW SCHOOL 127 WALL STREET NEW HAVEN, CT 06520	DIRECTOR AS REQ'D	NONE	NONE	NONE
COMM. HARVEY J. GOLDSCHMID U.S. SECURITIES & EXCHANGE COMM. 450 FIFTH STREET, NW WASHINGTON, DC 20549	DIRECTOR AS REQ'D	NONE	NONE	NONE
JOHN E. CRAIG, JR. THE COMMONWEALTH FUND 1 EAST 75TH STREET NEW YORK, NY 10021	DIRECTOR AS REQ'D	NONE	NONE	NONE
PROF. JILL S. MANNY	SECRETARY/TREASURER AS REQ'D	100,000.	NONE	NONE

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FORM 990, PART V - LIST OF OFFICERS, DIRECTORS, AND TRUSTEES

CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS

EXPENSE ACCT AND OTHER ALLOWANCES

TITLE AND TIME DEVOTED TO POSITION

COMPENSATION

---

NAME AND ADDRESS

C/O NYU SCHOOL OF LAW  
 110 W. 3RD ST., D'AGOSTINO HALL  
 NEW YORK, NY 10012

GRAND TOTALS

264,300.

NONE

NONE

SCHEDULE A, PART III - EXPLANATION FOR LINE 4  
=====

DISBURSEMENTS IN FURTHERANCE OF THE CENTER'S PROGRAMS ARE MADE DIRECTLY FOR SALARY AND OTHER EXPENSES INCURRED IN THE ACTIVITIES FOR WHICH THE CENTER IS ORGANIZED AND OPERATED. STUDENTS RECEIVING STIPENDS ARE JUDGED WORTHY BY THE CENTER'S ASSESSMENT ON THE BASIS OF ACADEMIC ACHIEVEMENT, FINANCIAL NEED AND OTHER SIMILAR STANDARDS.



