Form **8453-EO**

Department of the Treasury
Internal Revenue Service

Exempt Organization Declaration and Signature for Electronic Filing

For calendar year 2013, or tax year beginning NOV 1 , 2013, and ending OCT 31 , 20 14

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

OMB No. 1545-1879

2013

Name of exempt organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a** below and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here ▶ [X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	15,176,226.
2a **Form 990-EZ** check here ▶ [ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a **Form 1120-POL** check here ▶ [ ]	**b Total tax** (Form 1120-POL, line 22)	3b	
4a **Form 990-PF** check here ▶ [ ]	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	4b	
5a **Form 8868** check here ▶ [ ]	**b Balance due** (Form 8868, Part I, line 3c or Part II, line 8c)	5b	

Part II Declaration of Officer

6 [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

[ ] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here ▶ Signature of officer | Date 2/23/15 | ▶ EXEC DIRECTOR Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-file (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only				
ERO's signature ▶	Date	Check if also paid preparer [ ]	Check if self-employed [ ]	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶ MARKS PANETH LLP 685 THIRD AVENUE NEW YORK, NY 10017				EIN 11-3518842 Phone no. 212-503-8800

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only				
Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN P00227472
Firm's name ▶ MARKS PANETH LLP				Firm's EIN ▶ 11-3518842
Firm's address ▶ 685 THIRD AVENUE NEW YORK, NY 10017				Phone no. (212)503-8800

LHA **For Privacy Act and Paperwork Reduction Act Notice, see back of form.** Form **8453-EO** (2013)

Product: **Exempt**
Name: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.
FEIN: *****5681
Fiscal Year Begin Date: 11/1/2013

Category:

Fiscal Year End Date: 10/31/2014

IRS Center: Ogden
e-Postmark: 2/23/2015 4:19:55 PM

Notification:

Date	Type Of Activity	Submission ID	Refund/(Due)	Updated By
2/23/2015	Upload Started			
2/23/2015	Ready to Release by Customer			
2/23/2015	Released for Transmission - Validation in Progress			SRODRIGUEZ
2/23/2015	Ready to transmit - Validation Complete			
2/23/2015	Transmitted to FD	13363120150540349e04		
2/23/2015	Accepted by FD on 2/23/2015			

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning NOV 1, 2013 and ending OCT 31, 2014

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

C Name of organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) / Room/suite: 120 WALL STREET, 19TH FLOOR

City or town, state or province, country, and ZIP or foreign postal code: NEW YORK, NY 10005-3919

D Employer identification number: 23-7395681

E Telephone number: 212-809-8585

G Gross receipts $ 21,392,980.

F Name and address of principal officer: KEVIN M. CATHCART SAME AS C ABOVE

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

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

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

J Website: ▶ WWW.LAMBDALEGAL.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1973 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE LAMBDA LEGAL DEFENSE AND EDUCATION FUND, INC. ("LAMBDA LEGAL") IS A NATIONAL ORGANIZATION

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	31
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	31
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	119
6	Total number of volunteers (estimate if necessary)	6	100
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	14,174,147.	14,799,531.
	9	Program service revenue (Part VIII, line 2g)	47,883.	23,461.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	143,831.	340,981.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	60,049.	12,253.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,425,910.	15,176,226.
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)	9,516,841.	10,694,461.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	290,396.	375,335.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,011,768.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,556,161.	5,138,066.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,363,398.	16,207,862.
	19	Revenue less expenses. Subtract line 18 from line 12	62,512.	-1,031,636.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	21,902,360.	21,314,327.
	21	Total liabilities (Part X, line 26)	2,766,933.	2,817,970.
	22	Net assets or fund balances. Subtract line 21 from line 20	19,135,427.	18,496,357.

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.

CLIENT COPY

Sign Here

▶ Signature of officer — Date

▶ KEVIN M. CATHCART, EXEC. DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
ROBERT R. LYONS, CPA	Robert R Lyons	2/27/15		P00227472

Firm's name ▶ MARKS PANETH LLP — Firm's EIN ▶ 11-3518842

Firm's address ▶ 685 THIRD AVENUE NEW YORK, NY 10017 — Phone no. (212)503-8800

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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:
THE LAMBDA LEGAL DEFENSE AND EDUCATION FUND, INC. IS A NATIONAL ORGANIZATION COMMITTED TO ACHIEVING FULL RECOGNITION OF THE CIVIL RIGHTS OF LESBIANS, GAY MEN, BISEXUALS, TRANSGENDER PEOPLE AND THOSE WITH HIV THROUGH IMPACT LITIGATION, EDUCATION AND PUBLIC POLICY WORK.

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 $ 5,898,013. including grants of $) (Revenue $ 18,000.)
LEGAL PROGRAM

LAMBDA LEGAL'S LGBT AND HIV LAW REFORM, POLICY, AND EDUCATION WORK ENCOMPASSES A WIDE RANGE OF AREAS, INCLUDING FEDERAL AND STATE CONSTITUTIONAL LAW ISSUES; RELATIONSHIP PROTECTIONS, INCLUDING THE FREEDOM TO MARRY; DISCRIMINATION RELATED TO SEXUAL ORIENTATION, GENDER IDENTITY AND EXPRESSION, AND HIV IN EMPLOYMENT, BENEFITS, EDUCATION, HOUSING, INSURANCE, PUBLIC ACCOMMODATIONS, FOSTER CARE, AND CRIMINAL AND JUVENILE JUSTICE SYSTEMS; CHILD CUSTODY, VISITATION AND ADOPTION ISSUES; ACCESS TO HEALTHCARE; THE RIGHTS OF SPECIFIC VULNERABLE POPULATIONS SUCH AS LGBT YOUTH IN SCHOOLS AND SENIORS; PRIVACY; IMMIGRATION RIGHTS INCLUDING ASYLUM; AND COMPREHENSIVE PROTECTIONS

4b (Code:) (Expenses $ 5,477,679. including grants of $) (Revenue $ 5,461.)
EDUCATION & PUBLIC AFFAIRS PROGRAM

LAMBDA LEGAL'S EDUCATION & PUBLIC AFFAIRS PROGRAM PROVIDES COMMUNICATIONS AND COMMUNITY EDUCATION ABOUT LEGAL ISSUES AFFECTING LGBT PEOPLE AND PEOPLE WITH HIV. WE REPORT AND EXPLAIN THE PURPOSE AND RESULTS OF OUR WORK; TEACH PEOPLE ABOUT THEIR RIGHTS UNDER THE LAW; AMPLIFY THE VOICES OF OUR EXPERTS AND OF AFFECTED COMMUNITIES THROUGH A VARIETY OF MEDIA AND HIGH-IMPACT EDUCATION CAMPAIGNS; PARTICIPATE IN COALITIONS AND FORGE STRATEGIC PARTNERSHIPS WITH ALLIES AND POLICY MAKERS. FOR EXAMPLE, IN 2014 WE LAUNCHED OUR THIRD NEW DIGITAL, MOBILE-FRIENDLY INFORMATION CENTER ON OUR WEBSITE: "KNOW YOUR RIGHTS - WORKPLACE" AND ALSO PUBLISHED ALL THREE OF OUR "KNOW YOUR RIGHTS"

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

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

4e Total program service expenses ▶ 11,375,692.

SEE SCHEDULE O FOR CONTINUATION(S)

Part IV | Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV | Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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 ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	79			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	119			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country: ▶					
	See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**					
a	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b		

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 in 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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year — 1a: 31			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent — 1b: 31			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
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?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
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 in Schedule O*	9		X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in 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*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," 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?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶NY,CA,IL,GA

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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 [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

FRANCES GOLDSTEIN - 212-809-8585

120 WALL STREET, 19TH FLOOR, NEW YORK, NY 10005-3919

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 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 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) KAREN DIXON BOARD CO-CHAIR	20.00	X		X				0.	0.	0.
(2) BRAD SEILING BOARD CO-CHAIR	20.00	X		X				0.	0.	0.
(3) GAIL H. MORSE BOARD SECRETARY	6.00	X		X				0.	0.	0.
(4) ROBERTA A. CONROY BOARD TREASURER	6.00	X		X				0.	0.	0.
(5) MARCUS BOGGS BOARD DIRECTOR	5.00	X						0.	0.	0.
(6) LAURA BRILL BOARD DIRECTOR	5.00	X						0.	0.	0.
(7) ROBBIN BURR BOARD DIRECTOR	5.00	X						0.	0.	0.
(8) MARLA BUTLER BOARD DIRECTOR	5.00	X						0.	0.	0.
(9) WENDY CHANG BOARD DIRECTOR	5.00	X						0.	0.	0.
(10) TRAYTON DAVIS BOARD DIRECTOR	5.00	X						0.	0.	0.
(11) BRUCE DEMING BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(12) MARTIN FARACH-COLTON BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(13) RACHEL GOLDBERG BOARD DIRECTOR	5.00	X						0.	0.	0.
(14) LAURIE HASENCAMP BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(15) VINCENT JONES BOARD DIRECTOR	5.00	X						0.	0.	0.
(16) ANNE KROOK BOARD DIRECTOR	5.00	X						0.	0.	0.
(17) ROBERT KUHN BOARD DIRECTOR	5.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) SUZANNE LEVAN BOARD DIRECTOR	5.00	X						0.	0.	0.
(19) LISA LINSKY BOARD SECRETARY (FORMER)	5.00	X						0.	0.	0.
(20) LAURA MAECHTLEN BOARD DIRECTOR	5.00	X						0.	0.	0.
(21) CAROL MEYER BOARD DIRECTOR	5.00	X						0.	0.	0.
(22) DENA NARBAITZ BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(23) THAO NGO BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(24) ERIC NILSON BOARD TREASURER (FORMER)	5.00	X						0.	0.	0.
(25) MICHELLE PEAK BOARD DIRECTOR	5.00	X						0.	0.	0.
(26) JOHN RICHARDS BOARD DIRECTOR	5.00	X						0.	0.	0.
1b Sub-total ▶								0.	0.	0.
c Total from continuation sheets to Part VII, Section A ▶								1,874,891.	0.	425,069.
d Total (add lines 1b and 1c) ▶								1,874,891.	0.	425,069.

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 ▶ 17

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MATTHEW SKALLERUD 1309 5TH AVE. #19G , NEW YORK, NY 10029	MARKETING CONSULTANT	131,750.

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)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) VADIM SCHICK BOARD DIRECTOR	5.00	X						0.	0.	0.
(28) TODD G. SEARS BOARD DIRECTOR	5.00	X						0.	0.	0.
(29) ELLIOT SERNEL BOARD DIRECTOR	5.00	X						0.	0.	0.
(30) DANIEL SLAUGHTER BOARD DIRECTOR	5.00	X						0.	0.	0.
(31) LYNN SLAUGHTER BOARD DIRECTOR (FORMER)	5.00	X						0.	0.	0.
(32) JOHN STAFSTROM BOARD DIRECTOR	5.00	X						0.	0.	0.
(33) STEVE THORNTON BOARD DIRECTOR	5.00	X						0.	0.	0.
(34) LAWRENCE TRACHTENBERG BOARD DIRECTOR	5.00	X						0.	0.	0.
(35) MICHELLE WAITES BOARD DIRECTOR	5.00	X						0.	0.	0.
(36) TRACEY WALLACE BOARD DIRECTOR	5.00	X						0.	0.	0.
(37) JILLIAN WEISS BOARD DIRECTOR	5.00	X						0.	0.	0.
(38) KENNETH WEISSENBERG BOARD DIRECTOR	5.00	X						0.	0.	0.
(39) STEVE WINTERS BOARD DIRECTOR	5.00	X						0.	0.	0.
(40) KEVIN CATHCART EXECUTIVE DIRECTOR	40.00			X				313,666.	0.	39,610.
(41) JUDITH PFENNINGER CFO	40.00			X				142,762.	0.	28,544.
(42) JON DAVIDSON LEGAL DIRECTOR	40.00				X			206,974.	0.	34,951.
(43) LESLIE GABEL-BRETT EPA DIRECTOR	40.00				X			171,081.	0.	45,456.
(44) FRANCES GOLDSTEIN DEPUTY DIRECTOR	40.00				X			177,261.	0.	31,987.
(45) JOHN WESTFALL-KWONG DEVELOPMENT DIRECTOR	40.00				X			198,178.	0.	60,409.
(46) HAYLEY GORENBERG DEPUTY LEGAL DIRECTOR	40.00					X		159,554.	0.	40,707.
Total to Part VII, Section A, line 1c										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(47) JENNIFER CAROL-PIZER DIRECTOR OF LAW & POLICY	40.00					X		125,207.	0.	26,498.
(48) JUDITH R.T O'KELLY DEPUTY DEVELOPMENT DIR.	40.00					X		128,268.	0.	37,325.
(49) SUSAN SOMMER SENIOR COUNSEL	40.00					X		136,788.	0.	54,125.
(50) GREGORY R. NEVINS SUPERVISING SENIOR STAFF ATTORNEY	40.00					X		115,152.	0.	25,457.
Total to Part VII, Section A, line 1c								1,874,891.		425,069.

Part VIII **Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 3,851,326.				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 10,948,205.				
	g Noncash contributions included in lines 1a-1f: $ 401,625.					
	h **Total.** Add lines 1a-1f ▶		14,799,531.			
Program Service Revenue		Business Code				
	2 a ATTORNEY FEES	541100	18,000.	18,000.		
	b SPEAKERS BUREAU	541900	5,461.	5,461.		
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ▶		23,461.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		220,591.			220,591.
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
		(i) Real / (ii) Personal				
	6 a Gross rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7 a Gross amount from sales of assets other than inventory	(i) Securities 5,603,835. / (ii) Other				
	b Less: cost or other basis and sales expenses	5,481,017. / 2,428.				
	c Gain or (loss)	122,818. / -2,428.				
	d Net gain or (loss) ▶		120,390.			120,390.
	8 a Gross income from fundraising events (not including $ 3,851,326. of contributions reported on line 1c). See Part IV, line 18	a 733,309.				
	b Less: direct expenses	b 733,309.				
	c Net income or (loss) from fundraising events ▶		0.			
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities ▶					
	10 a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
	Miscellaneous Revenue	Business Code				
	11 a MISCELLANEOUS REVENUE	541100	12,253.			12,253.
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d ▶		12,253.			
	12 **Total revenue.** See instructions. ▶		15,176,226.	23,461.	0.	353,234.

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) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,515,982.	929,079.	279,922.	306,981.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,374,170.	4,796,806.	603,348.	974,016.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	492,762.	373,881.	44,356.	74,525.
9 Other employee benefits	1,767,919.	1,310,341.	188,966.	268,612.
10 Payroll taxes	543,628.	396,849.	59,799.	86,980.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	44,500.		44,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	375,335.			375,335.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	503,211.	363,032.	134,160.	6,019.
12 Advertising and promotion				
13 Office expenses	84,420.	65,060.	7,531.	11,829.
14 Information technology				
15 Royalties				
16 Occupancy	1,234,242.	950,366.	111,082.	172,794.
17 Travel	594,484.	489,354.	32,398.	72,732.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	167,052.	128,630.	15,035.	23,387.
23 Insurance	92,596.	71,299.	8,334.	12,963.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PRINTING AND OUTREACH	1,481,492.	966,558.		514,934.
b TELECOMMUNICATIONS	255,089.	196,928.	22,759.	35,402.
c CREDIT CARD/BANK CHARGE	247,233.		247,233.	
d DIRECT CASE EXPENSES	165,578.	165,578.		
e All other expenses	268,169.	171,931.	20,979.	75,259.
25 **Total functional expenses.** Add lines 1 through 24e	16,207,862.	11,375,692.	1,820,402.	3,011,768.
26 **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 ▶ [X] if following SOP 98-2 (ASC 958-720)	326,011.	107,037.	0.	218,974.

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	758,551.	2	1,061,282.
	3	Pledges and grants receivable, net	3,683,107.	3	2,483,046.
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	870,051.	9	853,914.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 1,433,386.			
	b	Less: accumulated depreciation — 10b 612,872.	675,035.	10c	820,514.
	11	Investments - publicly traded securities	12,742,003.	11	12,704,085.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	3,173,613.	15	3,391,486.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	21,902,360.	16	21,314,327.
Liabilities	17	Accounts payable and accrued expenses	1,096,406.	17	1,016,195.
	18	Grants payable		18	
	19	Deferred revenue	14,461.	19	19,195.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	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	1,656,066.	25	1,782,580.
	26	**Total liabilities.** Add lines 17 through 25	2,766,933.	26	2,817,970.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	13,647,090.	27	14,130,812.
	28	Temporarily restricted net assets	5,208,235.	28	4,085,443.
	29	Permanently restricted net assets	280,102.	29	280,102.
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	19,135,427.	33	18,496,357.
	34	Total liabilities and net assets/fund balances	21,902,360.	34	21,314,327.

Form **990** (2013)

332011
10-29-13

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,176,226.
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,207,862.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,031,636.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	19,135,427.
5	Net unrealized gains (losses) on investments	5	444,184.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-51,618.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	18,496,357.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other ____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	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?	2b	X	
	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: [X] 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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in 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 Single Audit Act and OMB Circular A-133?	3a		X
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 in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

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.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047
2013
Open to Public Inspection

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

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 11, 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.)
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 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.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated
e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

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

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

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule A (Form 990 or 990-EZ) 2013**

332021
09-25-13

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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	11785611.	11662210.	13758476.	9775797.	10422829.	57404923.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	11785611.	11662210.	13758476.	9775797.	10422829.	57404923.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						57404923.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	11785611.	11662210.	13758476.	9775797.	10422829.	57404923.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	336,769.	322,974.	589,023.	207,478.	238,591.	1694835.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						59099758.

12 Gross receipts from related activities, etc. (see instructions) | 12 | 917,687.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 97.13 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 | 15 | 97.33 %

16a **33 1/3% support test - 2013.** 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 ▶ [X]

b **33 1/3% support test - 2012.** 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 - 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2013.** 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 - 2012.** 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 **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Schedule B
(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047

2013

Name of the organization
LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number
23-7395681

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 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 boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization 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

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

[ ] For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions 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 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total 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. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number: 23-7395681

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization	Employer identification number
LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.	23-7395681

Part III *Exclusively* **religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than $1,000 for the year.** Complete columns **(a)** through **(e)** and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
▶ See separate instructions. ▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2013
Open to Public Inspection

If the organization answered "Yes," to 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," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

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

Name of organization	Employer identification number
LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.	23-7395681

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 expenditures ▶ $ ______
3 Volunteer hours ______

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.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)	239.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)	47,193.	
c Total lobbying expenditures (add lines 1a and 1b)	47,432.	
d Other exempt purpose expenditures	16,160,430.	
e Total exempt purpose expenditures (add lines 1c and 1d)	16,207,862.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	960,393.	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)	240,098.	
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.	

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

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2010	**(b)** 2011	**(c)** 2012	**(d)** 2013	**(e)** Total
2a Lobbying nontaxable amount	993,374.	805,487.	868,170.	960,393.	3,627,424.
b Lobbying ceiling amount (150% of line 2a, column(e))					5,441,136.
c Total lobbying expenditures	23,999.	14,904.	37,777.	47,432.	124,112.
d Grassroots nontaxable amount	248,344.	201,372.	217,043.	240,098.	906,857.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,360,286.
f Grassroots lobbying expenditures	1,507.	3,926.	3,405.	239.	9,077.

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)).**

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

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

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

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."**

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

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, line 2; and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047
2013
Open to Public Inspection

Name of the organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number: 23-7395681

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

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

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

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

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

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

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

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

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

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 are a significant use of its collection items (check all that apply):

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

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

b If "Yes," explain the arrangement in Part 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? ☐ 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" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	327,322.	306,987.	304,120.	301,711.	300,216.
b Contributions					
c Net investment earnings, gains, and losses	15,013.	20,335.	2,867.	2,409.	1,495.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	342,335.	327,322.	306,987.	304,120.	301,711.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ .00 %
b Permanent endowment ▶ 81.82 %
c Temporarily restricted endowment ▶ 18.18 %

The percentages in 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	3a(i)		X
(ii) related organizations	3a(ii)		X
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		624,288.	115,508.	508,780.
d Equipment		365,670.	298,578.	67,092.
e Other		443,428.	198,786.	244,642.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				820,514.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to 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)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) ASSETS HELD FOR GIFT ANNUITIES	1,963,267.
(2) BENEFICIAL INTEREST IN TRUSTS	1,428,219.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	3,391,486.

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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) DEFERRED RENT	785,539.
(3) LIABILITES UNDER GIFT ANNUITIES	997,041.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	1,782,580.

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [X]

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

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

1	Total revenue, gains, and other support per audited financial statements			1	25,902,568.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	444,184.		
b	Donated services and use of facilities	2b	10,253,879.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	25,851.		
e	Add lines 2a through 2d			2e	10,723,914.
3	Subtract line 2e from line 1			3	15,178,654.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-2,428.		
c	Add lines 4a and 4b			4c	-2,428.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	15,176,226.

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

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

1	Total expenses and losses per audited financial statements			1	26,541,638.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	10,253,879.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	79,897.		
e	Add lines 2a through 2d			2e	10,333,776.
3	Subtract line 2e from line 1			3	16,207,862.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	16,207,862.

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:

EXPLANATION: THE ORGANIZATION USES ENDOWMENT FUNDS FOR INVESTMENT PURPOSES.

PART X, LINE 2:

EXPLANATION: LAMBDA LEGAL HAS NO UNCERTAIN TAX POSITIONS AS OF OCTOBER 31, 2014, IN ACCORDANCE WITH ACCOUNTING STANDARDS CODIFICATION ("ASC") TOPIC 740 "INCOME TAXES," WHICH PROVIDES STANDARDS FOR ESTABLISHING AND CLASSIFYING ANY UNCERTAIN TAX POSITIONS. LAMBDA LEGAL IS NO LONGER SUBJECT TO FEDERAL OR STATE AND LOCAL TAX EXAMINATIONS BY TAX AUTHORITIES FOR YEARS ENDED BEFORE 2011.

Part XIII Supplemental Information *(continued)*

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTERESTS IN TRUSTS	25,851.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT	-2,428.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON UNCOLLECTIBLE ACCOUNTS	932.
CHANGE IN VALUE OF GIFT ANNUITIES	76,537.
LOSS ON DISPOSAL OF PROPERTY AND EQUIPMENT	2,428.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	79,897.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form 990.*

OMB No. 1545-0047

2013

Open To Public Inspection

Name of the organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to 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.

a [X] Mail solicitations
b [X] Internet and email solicitations
c [X] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of non-government grants
f [ ] Solicitation of government grants
g [X] Special fundraising events

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? [X] Yes [ ] No

b If "Yes," list the ten 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? Yes	No	(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
EVENT MANAGEMENT GROUP - 411 EAST 83RD STREET #3F, NEW	SPECIAL EVENT FUNDRAISING		X	989,645.	40,000.	949,645.
MKDM - 301 EAST MARKET STREET, CHARLOTTESVILLE, VA	FUNDRAISING COUNSEL		X	866,281.	42,087.	824,194.
GBK PRODUCTIONS - 7815 BEVERLY BLVD, LOS ANGELES, CA	SPECIAL EVENT FUNDRAISING		X	406,085.	25,000.	381,085.
BING CONSULTING - P.O BOX 31345, SAN FRANCISCO, CA	SPECIAL EVENT FUNDRAISING		X	310,478.	33,000.	277,478.
GRASSROOTS CAMPAIGN - P.O BOX 2517, DENVER, CO 80202	ACQUISITIONS		X	99,271.	216,680.	-117,409.
DONOR SERVICES GROUP - 6715 SUNSET BLVD, LOS ANGELES, CA	ACQUISITIONS		X	19,584.	10,153.	9,431.
PUBLIC INTEREST COMMUNICATIONS INC. - 7700	ACQUISITIONS		X	3,915.	8,415.	-4,500.
Total ▶				2,695,259.	375,335.	2,319,924.

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.

AK,AL,AR,AZ,CA,CO,CT,FL,GA,IL,KS,KY,LA,MA,MD,ME,MI,MN,MS,NC,ND,NH,NJ,NM,NY
OK,OH,OR,PA,RI,SC,TN,UT,VA,WA,WI,WV,HI,DC

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.** **Schedule G (Form 990 or 990-EZ) 2013**

SEE PART IV FOR CONTINUATIONS

332081
09-12-13

Part II **Fundraising Events.** Complete if the organization answered "Yes" to 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 NY LIBERTY AWARDS (event type)	(b) Event #2 BON FOSTER CELEBRATION (event type)	(c) Other events 28 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	989,645.	499,978.	3,095,012.	4,584,635.
	2 Less: Contributions	810,305.	462,028.	2,578,993.	3,851,326.
	3 Gross income (line 1 minus line 2)	179,340.	37,950.	516,019.	733,309.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	87,060.		79,405.	166,465.
	7 Food and beverages	101,598.	32,397.	345,044.	479,039.
	8 Entertainment				
	9 Other direct expenses	21,341.	250.	66,214.	87,805.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				733,309.
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				0.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add 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	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ 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 operates gaming activities: ____

a Is the organization licensed to operate 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 operate 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 operated in:

a The organization's facility 13a %

b An outside facility 13b %

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 complete this part to provide any additional information (see instructions).

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: EVENT MANAGEMENT GROUP

(I) ADDRESS OF FUNDRAISER: 411 EAST 83RD STREET #3F, NEW YORK, NY 10028

(I) NAME OF FUNDRAISER: MKDM

(I) ADDRESS OF FUNDRAISER:

301 EAST MARKET STREET, CHARLOTTESVILLE, VA 22902

Part IV Supplemental Information *(continued)*

(I) NAME OF FUNDRAISER: GBK PRODUCTIONS

(I) ADDRESS OF FUNDRAISER: 7815 BEVERLY BLVD, LOS ANGELES, CA 90036

(I) NAME OF FUNDRAISER: BING CONSULTING

(I) ADDRESS OF FUNDRAISER: P.O BOX 31345, SAN FRANCISCO, CA 94131

(I) NAME OF FUNDRAISER: DONOR SERVICES GROUP

(I) ADDRESS OF FUNDRAISER: 6715 SUNSET BLVD, LOS ANGELES, CA 90028

(I) NAME OF FUNDRAISER: PUBLIC INTEREST COMMUNICATIONS INC.

(I) ADDRESS OF FUNDRAISER:

7700 LEESBURG PIKE, SUITE 301, FALLS CHURCH, VA 22043

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. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If 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	1b		
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 in line 1a?	2		
3	Indicate which, if any, of the following the filing 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. ☐ Compensation committee ☒ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III.			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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

Note. The sum of columns (B)(i)-(iii) 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 compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KEVIN CATHCART	(i)	313,666.	0.	0.	0.	39,610.	353,276.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JUDITH PFENNINGER	(i)	142,762.	0.	0.	0.	28,544.	171,306.	0.
CFO	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JON DAVIDSON	(i)	206,974.	0.	0.	0.	34,951.	241,925.	0.
LEGAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) LESLIE GABEL-BRETT	(i)	171,081.	0.	0.	0.	45,456.	216,537.	0.
EPA DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) FRANCES GOLDSTEIN	(i)	177,261.	0.	0.	0.	31,987.	209,248.	0.
DEPUTY DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JOHN WESTFALL-KWONG	(i)	198,178.	0.	0.	0.	60,409.	258,587.	0.
DEVELOPMENT DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HAYLEY GORENBERG	(i)	159,554.	0.	0.	0.	40,707.	200,261.	0.
DEPUTY LEGAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JENNIFER CAROL-PIZER	(i)	125,207.	0.	0.	0.	26,498.	151,705.	0.
DIRECTOR OF LAW & POLICY	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JUDITH R.T O'KELLY	(i)	128,268.	0.	0.	0.	37,325.	165,593.	0.
DEPUTY DEVELOPMENT DIR.	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) SUSAN SOMMER	(i)	136,788.	0.	0.	0.	54,125.	190,913.	0.
SENIOR COUNSEL	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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.

SCHEDULE M (Form 990)

Department of the Treasury Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Information about Schedule M (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization: LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number: 23-7395681

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded	X	75	401,625.	FAIR MARKET VALUE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 - 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	X	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990 or 990-EZ) 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 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*	OMB No. 1545-0047 **2013** Open to Public Inspection
Name of the organization	LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.	Employer identification number 23-7395681

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMMITTED TO ACHIEVING FULL RECOGNITION OF THE CIVIL RIGHTS OF LESBIANS, GAY MEN, BISEXUALS, TRANSGENDER PEOPLE AND THOSE WITH HIV THROUGH IMPACT LITIGATION, EDUCATION AND PUBLIC POLICY WORK.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AGAINST HARASSMENT AND VIOLENCE.

LAMBDA LEGAL HAS BEEN INVOLVED IN MANY LANDMARK CIVIL RIGHTS CASES, INCLUDING AS THE LITIGATORS WHO WON THE U.S. SUPREME COURT DECISION IN LAWRENCE V. TEXAS (STRIKING DOWN ALL REMAINING STATE SODOMY LAWS IN THE NATION), AND AS CO-COUNSEL IN THE SUPREME COURT CASE ROMER V. EVANS (FINDING INITIATIVES BARRING SEXUAL ORIENTATION ANTI-DISCRIMINATION PROTECTIONS UNCONSTITUTIONAL). WE HAVE ALSO WON LANDMARK VICTORIES IN GLENN V. BRUMBY (AFFIRMING THAT DISCRIMINATION AGAINST TRANSGENDER PEOPLE IN PUBLIC EMPLOYMENT IS UNCONSTITUTIONAL); NABOZNY V. PODLESNY (ESTABLISHING RIGHT OF LESBIAN, GAY AND BISEXUAL STUDENTS TO BE PROVIDED THE SAME CONSTITUTIONAL PROTECTIONS AGAINST HARASSMENT AND VIOLENCE AT SCHOOL AS HETEROSEXUAL YOUTH RECEIVE); AND NUMEROUS CASES ACROSS THE COUNTRY WINNING THE FREEDOM TO MARRY FOR SAME-SEX COUPLES .

AT ANY GIVEN TIME DURING 2014, LAMBDA LEGAL WAS ACTIVE IN MORE THAN 70 HIGH-IMPACT LEGAL MATTERS. WE ALSO RESPONDED TO MORE THAN 7,500 CALLERS TO OUR LEGAL HELP DESK WITH INFORMATION, MATERIALS AND OTHER FORMS OF ASSISTANCE, AND ASSISTED IN PUBLIC POLICY INITIATIVES AT THE FEDERAL, STATE AND LOCAL LEVELS.

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

AMONG OTHER SUCCESSES IN 2014, WE ACHIEVED VICTORIES IN MARRIAGE EQUALITY CASES IN ARIZONA, INDIANA, NEVADA, SOUTH CAROLINA, VIRGINIA AND WEST VIRGINIA. THE INDIANA, NEVADA AND VIRGINIA CASES LED TO APPELLATE COURT DECISIONS THAT BROUGHT MARRIAGE TO MULTIPLE STATES, EXTENDING OUR IMPACT ACROSS THE COUNTRY, AND WE FILED NEW MARRIAGE CHALLENGES IN GEORGIA AND PUERTO RICO. WE WON SURVIVOR BENEFITS FROM THE SOCIAL SECURITY ADMINISTRATION FOR A 92-YEAR-OLD TRANSGENDER WOMAN DENIED BENEFITS AFTER HER HUSBAND'S DEATH, AND FILED ADDITIONAL SUITS AGAINST SSA AND THE SECRETARY OF VETERANS AFFAIRS ARGUING THAT DENYING BENEFITS TO SAME-SEX SPOUSES LIVING IN STATES THAT REFUSE TO RECOGNIZE THEIR MARRIAGES FAILS TO COMPORT WITH THE SUPREME COURT'S DECISION STRIKING DOWN THE SO-CALLED DEFENSE OF MARRIAGE ACT.

IN THE ALASKA SUPREME COURT WE WON WORKER'S COMPENSATION SURVIVOR BENEFITS FOR THE SAME-SEX PARTNER OF A WOMAN SHOT AND KILLED AT HER JOB. WE HELPED OBTAIN A PATH-BREAKING RULING FROM THE DISTRICT COURT FOR THE DISTRICT OF COLUMBIA THAT DISCRIMINATING AGAINST A GAY EMPLOYEE BECAUSE OF RELIGIOUS DISAPPROVAL OF THE MAN'S ATTRACTION TO OTHER MEN VIOLATES FEDERAL LAW BARRING BOTH SEX AND RELIGIOUS DISCRIMINATION. WE ENTERED A LAWSUIT FILED BY THE EQUAL EMPLOYMENT OPPORTUNITY COMMISSION REPRESENTING OUR CLIENT FIRED FROM HIS JOB AS A MACHINE OPERATOR IN GEORGIA BECAUSE HE IS LIVING WITH HIV, AND WE CONVINCED THE APPLEBEES RESTAURANT CHAIN TO PROVIDE MARRIED LGBT EMPLOYEES SPOUSAL HEALTH INSURANCE AVAILABLE TO OTHER MARRIED EMPLOYEES. FOR ALL PEOPLE LIVING WITH HIV IN LOUISIANA ENTITLED TO FEDERAL RYAN WHITE PAYMENT OF THEIR INSURANCE PREMIUMS, WE SECURED THE ONGOING ABILITY TO GET AND KEEP THEIR INSURANCE. WE HELPED WIN A LANDMARK APPELLATE FEDERAL CIRCUIT RULING THAT PEOPLE CANNOT BE REJECTED FROM JURY SERVICE BASED ON THEIR

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC. | Employer identification number 23-7395681

SEXUAL ORIENTATION AND THAT COURTS MUST GIVE HEIGHTENED JUDICIAL SCRUTINY TO GOVERNMENT DISCRIMINATION BASED ON SEXUAL ORIENTATION.

WE WON AN APPELLATE RULING THAT A FLORIDA SECOND-PARENT ADOPTION COULD NOT BE CHALLENGED BY THE BIRTH MOTHER WHO HELPED OBTAIN IT FOR HER FORMER PARTNER. WE HELPED SECURE A POSITIVE RULING FROM THE NEW HAMPSHIRE SUPREME COURT IN A BATTLE BETWEEN A BIOLOGICAL MOTHER AND HER FORMER PARTNER THAT LETS THE FORMER PARTNER SEEK CUSTODY AND VISITATION OF THE CHILD THE COUPLE PLANNED FOR TOGETHER AND JOINTLY WELCOMED INTO THEIR HOME. WE GOT THE DIVISION OF CHILD AND FAMILY SERVICES OF THE NEVADA DEPARTMENT OF HEALTH TO AMEND REGULATIONS THAT LISTED HIV AS A COMMUNICABLE DISEASE DISQUALIFYING A FOSTER PARENT.

WE WON REVERSAL OF DISMISSAL OF A VIRGINIA BOY'S SUIT BASED ON HARASSMENT BY HIS CLASSMATES FOR BEING GENDER-NONCONFORMING, AND WE SUCCESSFULLY SETTLED OUR FLORIDA SCHOOLS CASE TO CHANGE SCHOOL POLICIES THAT PUNISHED OUR CLIENT FOR PARTICIPATING IN THE "DAY OF SILENCE." WE ALSO ASSISTED IN OBTAINING A FEDERAL APPELLATE VICTORY UPHOLDING NEW JERSEY'S LAW BARRING "SEXUAL ORIENTATION CHANGE EFFORTS" ON YOUNG PEOPLE.

WE CONVINCED THE IOWA SUPREME COURT TO OVERTURN THE CRIMINAL CONVICTION OF A MAN LIVING WITH HIV WHO HAD PROTECTED SEX WITH ANOTHER MAN. WE STOPPED AN ILLINOIS HALF-WAY HOUSE FROM INTERFERING WITH A TRANSGENDER RESIDENT'S EXPRESSION OF HER GENDER IDENTITY, AND WE FILED A CASE CHALLENGING THE FAILURE BY TEXAS PRISON OFFICIALS TO PROTECT OUR TRANSGENDER CLIENT IN A MEN'S FACILITY FROM SEXUAL OFFENSES AND A KNIFE ATTACK.

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

SECTIONS (ABOUT THE RIGHTS OF LGBTQ YOUTH, TRANSGENDER PEOPLE AND WORKPLACE RIGHTS) IN SPANISH. WE CONDUCTED 22 TRAINING SESSIONS FOR SERVICE PROVIDERS IN THE TEXAS CHILD PROTECTIVE SERVICES DEPARTMENT TO INCREASE THEIR COMPETENCY IN RESPECTING THE NEEDS AND RIGHTS OF LGBTQ YOUTH. WE COLLABORATED WITH OTHER ORGANIZATIONS TO ADVANCE FAIR AND COMPREHENSIVE IMMIGRATION POLICIES FOR ALL, INCLUDING LGBT IMMIGRANTS AND IMMIGRANTS LIVING WITH HIV, AND WE IMPLEMENTED AN EDUCATION AND ADVOCACY CAMPAIGN TO PROMOTE NONDISCRIMINATORY CONDUCT BY POLICE AND OTHER CRIMINAL JUSTICE INSTITUTIONS.

OUR COMMUNICATIONS ACTIVITIES INCLUDE PUBLICATION THREE TIMES PER YEAR OF IMPACT MAGAZINE, WHICH IS DISTRIBUTED TO 40,000 PEOPLE ACROSS THE COUNTRY; THE MAGAZINE CONTAINS INFORMATION ABOUT OUR LEGAL WORK, OUR CLIENTS AND THE IMPACT OF OUR WORK STRENGTHENING CIVIL RIGHTS. IN ADDITION, WE PUBLISH TOOLKITS AND FACT SHEETS THAT ARE AVAILABLE FREE-OF-CHARGE AND HELP PEOPLE UNDERSTAND THEIR RIGHTS AND HOW TO PROTECT THEMSELVES AGAINST DISCRIMINATION. WE DISTRIBUTED APPROXIMATELY 21,000 EDUCATIONAL BOOKLETS AND FACT SHEETS IN 2014, AND HUNDREDS OF THOUSANDS OF PEOPLE VIEWED OR DOWNLOADED EDUCATIONAL INFORMATION FROM OUR WEBSITE.

LAMBDA LEGAL'S COMMUNICATIONS INCLUDE A WEBSITE THAT PROVIDES COMPREHENSIVE INFORMATION ABOUT LEGAL CASES AND THE LAW AND DRAWS APPROXIMATELY 2,800 VISITORS PER DAY AND OVER 1 MILLION PER YEAR; REGULAR EDUCATIONAL EMAILS THAT REACH MORE THAN 80,000 PEOPLE; AND INFORMATION ABOUT LEGAL MATTERS THAT WE POST ON SOCIAL MEDIA PLATFORMS SUCH AS FACEBOOK, TWITTER, AND YOUTUBE, REACHING APPROXIMATELY 300,000

FOLLOWERS AND SUBSCRIBERS. OUR PUBLIC INFORMATION OFFICERS KEEP JOURNALISTS AND THE GENERAL PUBLIC INFORMED WITH TIMELY, ACCURATE INFORMATION ABOUT THE LAW AND CIVIL RIGHTS, AND WE MAKE OUR ATTORNEYS AND OTHER EXPERTS AVAILABLE AS SPOKESPEOPLE FOR LOCAL AND NATIONAL PRINT, ONLINE, AND BROADCAST NEWS AND PUBLIC AFFAIRS PROGRAMS. PRINT AND ONLINE NEWS STORIES ABOUT LAMBDA LEGAL'S WORK OR WITH QUOTES FROM OUR LEGAL EXPERTS APPEARED APPROXIMATELY 15,400 TIMES IN 2014.

LAMBDA LEGAL'S ATTORNEYS AND EDUCATORS HELP PEOPLE UNDERSTAND THEIR RIGHTS AND HOW TO USE THEM, AND ALSO HELP COMMUNITIES JOIN TOGETHER TO PROMOTE EQUALITY FOR LGBT PEOPLE AND PEOPLE WITH HIV. WE OFFER WORKSHOPS AND PRESENTATIONS FREE-OF-CHARGE AT COMMUNITY CENTERS, SCHOOLS AND BUSINESSES, EVENTS AND CONFERENCES. IN 2014, OUR COMMUNITY EDUCATORS PROVIDED OVER 160 SUCH PRESENTATIONS, IN ADDITION TO PROVIDING INFORMATION AT 32 LGBT PRIDE FESTIVALS ACROSS THE COUNTRY. OUR EXPERT ATTORNEYS ALSO SPOKE AT DOZENS OF CONFERENCES, TELECONFERENCES AND EVENTS THROUGHOUT THE COUNTRY.

FORM 990, PART VI, SECTION B, LINE 11:
EXPLANATION: A DRAFT OF THE RETURN IS REVIEWED BY THE AUDIT COMMITTEE AND THE ADMINISTRATION & FINANCE COMMITTEE IN DETAIL. THE FINAL DRAFT IS THEN SENT TO THE FULL BOARD FOR A COMMENT PERIOD OF AT LEAST FIVE DAYS PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
EXPLANATION: THE BOARD OF DIRECTORS ANNUALLY SIGNS AND DISCLOSES ANY POTENTIAL CONFLICTS OF INTEREST. DURING NEW HIRE ORIENTATION ALL EMPLOYEES ARE INTRODUCED TO LAMBDA LEGAL'S EMPLOYEE HANDBOOK WHICH INCLUDES A POLICY

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

THAT DEFINES CONFLICTS OF INTEREST AND REQUIRES STAFF TO AVOID ANY CONFLICTS OF INTEREST AND NOTIFY THEIR DIRECTOR IF A POTENTIAL CONFLICT EXISTS.

FORM 990, PART VI, SECTION B, LINE 15A:

EXPLANATION: THE ORGANIZATION ENTERS INTO AN EMPLOYMENT CONTRACT WITH ITS EXECUTIVE DIRECTOR FOR A TWO YEAR TERM. THE CONTRACT DOCUMENTS ALL ELEMENTS OF THE EMPLOYMENT ARRANGEMENT, INCLUDING COMPENSATION AND BENEFITS. THE CO-CHAIRS OF THE BOARD OF DIRECTORS GATHER RELEVANT DATA FROM A VARIETY OF COMPENSATION SURVEYS AND STUDIES THAT ARE RELEVANT BOTH TO OUR TYPE OF ENTITY (NATIONAL NONPROFIT LEGAL ORGANIZATION) AS WELL AS GEOGRAPHIC LOCATION (NEW YORK CITY). BASED ON THEIR RESEARCH, THE CO-CHAIRS DEVELOP A PROPOSED CONTRACT FOR THE EXECUTIVE DIRECTOR WHICH IS PRESENTED, DISCUSSED AND VOTED ON BY THE FULL BOARD. ON AN ANNUAL BASIS, THE BOARD REVIEWS THE EXECUTIVE DIRECTOR'S PERFORMANCE DURING THE PRECEDING YEAR, AND APPROVES ANY COMPENSATION CHANGES BASED ON A RECOMMENDATION OF THE EXECUTIVE COMMITTEE OF THE BOARD.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC THROUGH ITS OWN WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN VALUE OF BENEFICIAL INTEREST IN TRUST	25,851.
LOSS ON UNCOLLECTIBLE ACCOUNTS	-932.
CHANGE IN VALUE OF GIFT ANNUITIES	-76,537.
TOTAL TO FORM 990, PART XI, LINE 9	-51,618.

Name of the organization LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.

Employer identification number 23-7395681

FORM 990, PART XII, LINE 2C:

EXPLANATION: THE PROCESS OF OVERSEEING THE AUDIT AND SELECTION OF INDEPENDENT ACCOUNTANT HAS NOT BEEN CHANGED FROM PRIOR YEAR.

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization 990
(Including Information on Listed Property)

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

OMB No. 1545-0172

2013

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
LAMBDA LEGAL DEFENSE & EDUCATION FUND, INC.	FORM 990 PAGE 10	23-7395681

Part I **Election To Expense Certain Property Under Section 179 Note:** *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

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

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2012 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2014. Add lines 9 and 10, less line 12 ▶	13	

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	167,052.

Part III **MACRS Depreciation (Do not** include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2013	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B - Assets Placed in Service During 2013 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2013 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	167,052.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* **only** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A - Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.*)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No 24b If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use					25			
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1					28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
30 Total business/investment miles driven during the year (**do not** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2013 tax year:					
43 Amortization of costs that began before your 2013 tax year				43	
44 **Total.** Add amounts in column (f). See the instructions for where to report				44	