

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2024

Department of the Treasury Internal Revenue Service

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

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

Open to Public Inspection

Form 990 header section A-M containing organization details, identification numbers, and tax status.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

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.

Signature block section with fields for officer, preparer, and firm information.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BAYLEGAL PROVIDES FREE CIVIL LEGAL SERVICES TO LOW-INCOME RESIDENTS OF SAN FRANCISCO BAY AREA TO ADDRESS LEGAL BARRIERS TO HOUSING, HEALTHCARE, PERSONAL SAFETY, FINANCIAL INDEPENDENCE AND STABILITY SO TO ESCAPE POVERTY.

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 \$ 11,660,776. including grants of \$ ) (Revenue \$ 433,550. ) HEALTH CARE ACCESS, ECONOMIC SECURITY, AND CONSUMER RIGHTS: IN 2024, BAYLEGAL PROVIDED SERVICES TO 7,828 LOW-INCOME SAN FRANCISCO BAY AREA INDIVIDUALS, INCLUDING SENIORS, FAMILIES WITH CHILDREN, AND PEOPLE WITH DISABILITIES IN NEED OF LEGAL ASSISTANCE TO ACCESS ESSENTIAL HEALTH CARE AND PUBLIC SAFETY NET PROGRAMS SUCH AS MEDICARE, MEDI-CAL, SUPPLEMENTAL SECURITY INCOME (SSI), CALWORKS (FEDERALLY KNOWN AS TANF) AND CALFRESH (FEDERALLY KNOWN AS SNAP). BAYLEGAL ALSO HELPED TO REMOVE FINANCIAL IMPEDIMENTS TO HOUSING, INCOME, HEALTHCARE, AND ECONOMIC SELF-SUFFICIENCY FOR LOW-INCOME CONSUMERS. THROUGH THIS WORK, BAYLEGAL SECURED OVER \$23.5 MILLION IN QUANTIFIABLE BENEFITS TO HELP LOW-INCOME BAY AREA RESIDENTS MEET THEIR BASIC NEEDS AND IMPROVE THEIR SELF-SUFFICIENCY.

4b (Code: ) (Expenses \$ 7,888,871. including grants of \$ 3,896,303. ) (Revenue \$ 168,819. ) HOUSING AND HOMELESSNESS PREVENTION: IN 2024, BAY AREA LEGAL AID (BAYLEGAL) HELPED 9,719 LOW-INCOME SAN FRANCISCO BAY AREA INDIVIDUALS, INCLUDING SENIORS, FAMILIES WITH CHILDREN, AND PEOPLE WITH DISABILITIES, AVOID HOMELESSNESS AND PRESERVE HOUSING. BAYLEGAL'S ADVOCACY TO ENFORCE HOUSING LAWS AND REGULATIONS ALSO HELPED PRESERVE AND EXPAND AFFORDABLE HOUSING FOR LOW-INCOME INDIVIDUALS THROUGHOUT THE BAY AREA. BAYLEGAL COUNSELED AND REPRESENTED CLIENTS WHO FACED ILLEGAL EVICTIONS, INCLUDING EVICTION AFTER FORECLOSURE, DISCRIMINATION, SUBSTANDARD HOUSING, AND OTHER HOUSING RIGHTS VIOLATIONS. THROUGH THIS WORK, BAYLEGAL SECURED OVER \$15.4 MILLION IN QUANTIFIABLE BENEFITS TO HELP LOW-INCOME BAY AREA RESIDENTS SECURE THEIR BASIC NEED FOR SAFE, AFFORDABLE, AND HABITABLE HOUSING.

4c (Code: ) (Expenses \$ 3,740,661. including grants of \$ ) (Revenue \$ 3,500. ) DOMESTIC VIOLENCE PREVENTION: IN 2024, BAYLEGAL PROVIDED INTEGRATED AND HOLISTIC LEGAL SERVICES TO HELP 4,637 LOW-INCOME SAN FRANCISCO BAY AREA SURVIVORS OF INTER-PERSONAL VIOLENCE AND THEIR CHILDREN ESCAPE ABUSE AND BUILD NEW INDEPENDENT AND SAFE FUTURES. BAYLEGAL PROVIDED LEGAL ASSISTANCE WITH RESTRAINING ORDERS, CHILD CUSTODY AND VISITATION ORDERS, DIVORCES, CHILD AND SPOUSAL SUPPORT, AND OTHER FAMILY LAW PROTECTIONS AND SUPPORTS. BAYLEGAL ALSO ASSISTED IMMIGRANT SURVIVORS OF PHYSICAL AND MENTAL ABUSE, AS WELL THEIR CHILDREN, IN FILING FOR IMMIGRATION RELIEF UNDER THE VIOLENCE AGAINST WOMEN ACT (VAWA) AND THE VICTIMS OF TRAFFICKING AND VIOLENCE PROTECTION ACT.

THROUGH THIS WORK, BAYLEGAL SECURED OVER \$11.1 MILLION IN QUANTIFIABLE

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,091,672. including grants of \$ 3,124. ) (Revenue \$ )

4e Total program service expenses 25,381,980.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (32), 1b (32), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GENEVIEVE RICHARDSON EXECUTIVE DIRECTOR	37.50			X			241,242.	0.	29,116.	
(2) HAYDEE ALFONSO GENERAL COUNSEL	37.50				X		209,630.	0.	17,596.	
(3) ARIELLA HYMAN DIRECTOR OF PROGRAM & ADVOCACY	37.50				X		211,929.	0.	13,063.	
(4) JESSICA AVALOS DIRECTOR OF HUMAN RESOURCES	37.50					X	204,574.	0.	11,376.	
(5) CHRISTINA LEE DIRECTOR OF GRANTS & CONTRACTS	37.50				X		202,150.	0.	12,485.	
(6) BURT THOMPSON CFO (THROUGH 09/24)	37.50			X			189,339.	0.	13,456.	
(7) EMILIO SEIJO RIVERA REGIONAL MANAGING ATTORNEY	37.50					X	156,194.	0.	15,345.	
(8) ANDREA DEL-PAN PRO BONO DIRECTOR	37.50					X	155,033.	0.	11,190.	
(9) LINNEA FORSYTHE ALAMEDA MANAGING ATTORNEY	37.50					X	145,018.	0.	15,053.	
(10) BRENDA ADAMS DIRECTOR OF LITIGATION	37.50					X	142,207.	0.	4,215.	
(11) ROBERT A. GOODIN CHAIR	2.00	X		X			0.	0.	0.	
(12) JOHN DWYER VICE CHAIR	2.00	X		X			0.	0.	0.	
(13) ARLENE HIPP SECRETARY	2.00	X		X			0.	0.	0.	
(14) ALLAN STEYER BOARD MEMBER	2.00	X					0.	0.	0.	
(15) ANDREW M. COHEN BOARD MEMBER	2.00	X					0.	0.	0.	
(16) ANNA T. PLETCHER BOARD MEMBER	2.00	X					0.	0.	0.	
(17) ASHOK RAMANI BOARD MEMBER	2.00	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 (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BIVETT BRACKETT BOARD MEMBER	2.00	X						0.	0.	0.
(19) CHRISTOPHER B. HOCKETT BOARD MEMBER	2.00	X						0.	0.	0.
(20) CLAUDIA VETESI BOARD MEMBER (AS OF 01/2024)	2.00	X						0.	0.	0.
(21) DAVID MCCLAIN BOARD MEMBER	2.00	X						0.	0.	0.
(22) DAVID STEUER BOARD MEMBER	2.00	X						0.	0.	0.
(23) D' LONRA ELLIS BOARD MEMBER	2.00	X						0.	0.	0.
(24) ELAINE ALLEN BOARD MEMBER	2.00	X						0.	0.	0.
(25) ENNOAJA FRAZIER BOARD MEMBER	2.00	X						0.	0.	0.
(26) FRED M. FELLER BOARD MEMBER	2.00	X						0.	0.	0.
<b>1b Subtotal</b>								1,857,316.	0.	142,895.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								1,857,316.	0.	142,895.

**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 75

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
BAKER TILLY US, LLP 4807 INNOVATE LN, MADISON, WI 53718	AUDIT AND TAX SERVICES	135,975.

**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)						(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
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) GLADYS DEAN BOARD MEMBER	2.00	X					0.	0.	0.	
(28) GREG EDMONDS BOARD MEMBER	2.00	X					0.	0.	0.	
(29) JOE LINUS BOARD MEMBER	2.00	X					0.	0.	0.	
(30) JOHN DUCKWORTH BOARD MEMBER	2.00	X					0.	0.	0.	
(31) JOSEPH J. TABACCO, JR. BOARD MEMBER (THROUGH 01/24)	2.00	X					0.	0.	0.	
(32) KARLA FLORES BOARD MEMBER	2.00	X					0.	0.	0.	
(33) KATHERYN J. FRITZ BOARD MEMBER	2.00	X					0.	0.	0.	
(34) KIRT SWITZER BOARD MEMBER	2.00	X					0.	0.	0.	
(35) MOLLY MORIARITY LANE BOARD MEMBER	2.00	X					0.	0.	0.	
(36) RENE MAGDANGAL BOARD MEMBER	2.00	X					0.	0.	0.	
(37) RICK SIMONS BOARD MEMBER	2.00	X					0.	0.	0.	
(38) ROBERT A. VAN NEST BOARD MEMBER	2.00	X					0.	0.	0.	
(39) ROBERT ARNS BOARD MEMBER	2.00	X					0.	0.	0.	
(40) SHAHRAD MILANFAR BOARD MEMBER	2.00	X					0.	0.	0.	
(41) TAHLEMA MARTIN BOARD MEMBER	2.00	X					0.	0.	0.	
(42) WILLIAM ALDERMAN BOARD MEMBER	2.00	X					0.	0.	0.	
(43) WILLIAM RUIZ BOARD MEMBER	2.00	X					0.	0.	0.	
Total to Part VII, Section A, line 1c										

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	28,500,264.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	1,043,220.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f .....			29,543,484.			
<b>Program Service Revenue</b>	<b>2 a</b> ATTORNEY'S FEES	<b>Business Code</b>					
		541100	605,869.	605,869.			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			605,869.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		347,204.			347,204.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real	21,933.			
			(ii) Personal				
				0.			
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>	21,933.				
	<b>d</b> Net rental income or (loss) .....			21,933.	21,933.		
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	4,900,000.			
			(ii) Other				
				4,900,000.			
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>	0.				
	<b>d</b> Net gain or (loss) .....			0.			
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> CY PRES AWARDS	<b>Business Code</b>					
		541100	860,111.			860,111.	
	<b>b</b> OTHER REVENUE						
		541100	47,944.			47,944.	
	<b>c</b> _____						
<b>d</b> All other revenue .....							
<b>e Total.</b> Add lines 11a-11d .....			908,055.				
<b>12 Total revenue.</b> See instructions .....			31,426,545.	605,869.	21,933.	1,255,259.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	3,899,427.	3,899,427.		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,054,291.	334,493.	610,689.	109,109.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	16,254,949.	13,558,143.	2,114,489.	582,317.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	499,022.	430,805.	52,248.	15,969.
<b>9</b> Other employee benefits .....	2,241,744.	1,753,722.	391,423.	96,599.
<b>10</b> Payroll taxes .....	1,310,100.	1,050,508.	207,058.	52,534.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....	14,702.	12,693.	1,539.	470.
<b>b</b> Legal .....	61,217.	52,849.	6,409.	1,959.
<b>c</b> Accounting .....	524,669.	452,957.	54,926.	16,786.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	242,347.	209,218.	25,374.	7,755.
<b>12</b> Advertising and promotion .....	7,356.			7,356.
<b>13</b> Office expenses .....	55,393.	47,825.	5,797.	1,771.
<b>14</b> Information technology .....	162,572.	140,349.	17,021.	5,202.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	1,901,241.	1,676,640.	172,028.	52,573.
<b>17</b> Travel .....	44,261.	38,214.	4,632.	1,415.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	101,194.	87,368.	10,590.	3,236.
<b>20</b> Interest .....	98,806.	85,309.	10,345.	3,152.
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	543,681.	469,399.	56,897.	17,385.
<b>23</b> Insurance .....	125,127.	108,031.	13,095.	4,001.
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> TELECOM	283,573.	244,809.	29,690.	9,074.
<b>b</b> EQUIPMENT RENTAL & MAIN	157,449.	135,937.	16,477.	5,035.
<b>c</b> DUES AND FEES	127,244.	109,859.	13,316.	4,069.
<b>d</b> UNRELATED BUSINESS INCO	12,766.		12,766.	
<b>e</b> All other expenses	515,713.	483,425.	21,751.	10,537.
<b>25</b> Total functional expenses. Add lines 1 through 24e	30,238,844.	25,381,980.	3,848,560.	1,008,304.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,232,171.	<b>1</b>	1,464,018.
	<b>2</b> Savings and temporary cash investments .....	4,491,918.	<b>2</b>	6,553,918.
	<b>3</b> Pledges and grants receivable, net .....	6,348,060.	<b>3</b>	5,280,965.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	131,014.	<b>9</b>	164,370.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 10,868,029.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 6,421,002.	4,787,533.	<b>10c</b> 4,447,027.
	<b>11</b> Investments - publicly traded securities .....	2,178,927.	<b>11</b>	2,193,874.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	4,774,998.	<b>15</b>	4,023,109.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	23,944,621.	<b>16</b>	24,127,281.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,629,386.	<b>17</b>	2,797,848.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	40,230.	<b>19</b>	4,162.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	2,682,041.	<b>23</b>	2,367,279.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	5,185,912.	<b>25</b>	4,177,540.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	10,537,569.	<b>26</b>	9,346,829.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	11,851,912.	<b>27</b>	14,574,749.
	<b>28</b> Net assets with donor restrictions .....	1,555,140.	<b>28</b>	205,703.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	13,407,052.	<b>32</b>	14,780,452.
<b>33</b> Total liabilities and net assets/fund balances .....	23,944,621.	<b>33</b>	24,127,281.	

Form 990 (2024)

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	31,426,545.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	30,238,844.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,187,701.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	13,407,052.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	185,699.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	14,780,452.

**Part XII Financial Statements and Reporting**

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

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

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

Form **990** (2024)



**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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	20,647,628.	20,867,028.	23,554,828.	28,392,283.	29,543,484.	123,005,251.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	20,647,628.	20,867,028.	23,554,828.	28,392,283.	29,543,484.	123,005,251.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						123,005,251.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	20,647,628.	20,867,028.	23,554,828.	28,392,283.	29,543,484.	123,005,251.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	333.	4,795.	6,229.	123,157.	347,204.	481,718.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....	49,822.	66,430.	47,418.	61,792.	21,933.	247,395.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	545,710.	961,585.	3,120,958.	535,618.	908,055.	6,071,926.
<b>11 Total support.</b> Add lines 7 through 10						129,806,290.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	2,178,570.
<b>13 First 5 years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	94.76 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	95.21 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on 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 VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

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

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

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions (describe in <b>Part VI</b> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2024 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2024</b>	<b>(iii) Distributable Amount for 2024</b>
<b>1</b> Distributable amount for 2024 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2024			
<b>a</b> From 2019			
<b>b</b> From 2020			
<b>c</b> From 2021			
<b>d</b> From 2022			
<b>e</b> From 2023			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to under distributions of prior years			
<b>h</b> Applied to 2024 distributable amount			
<b>i</b> Carryover from 2019 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2024 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2024 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2020			
<b>b</b> Excess from 2021			
<b>c</b> Excess from 2022			
<b>d</b> Excess from 2023			
<b>e</b> Excess from 2024			

Schedule A (Form 990) 2024

**Part VI Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

CY PRES AWARDS

2020 AMOUNT: \$ 537,306.  
 2021 AMOUNT: \$ 951,180.  
 2022 AMOUNT: \$ 538,296.  
 2023 AMOUNT: \$ 445,654.  
 2024 AMOUNT: \$ 860,111.

OTHER REVENUE

2020 AMOUNT: \$ 8,404.  
 2021 AMOUNT: \$ 10,405.  
 2022 AMOUNT: \$ 100,801.  
 2023 AMOUNT: \$ 89,964.  
 2024 AMOUNT: \$ 47,944.

PPP LOAN FORGIVENESS REVENUE

2022 AMOUNT: \$ 2,481,861.

**Schedule B  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990, 990-EZ, or 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

Name of the organization

BAY AREA LEGAL AID

Employer identification number

94-1631316

Organization type (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check 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, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) 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), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions 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 an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled 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. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), 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 doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  BAY AREA LEGAL AID	Employer identification number  94-1631316
--	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ 5,834,422.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 5,534,244.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 1,285,565.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 2,103,541.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<hr/> <hr/> <hr/>	\$ 1,545,589.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	<hr/> <hr/> <hr/>	\$ 1,291,312.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  BAY AREA LEGAL AID	Employer identification number  94-1631316
--	--

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ 1,001,068.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 1,468,318.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ 1,170,956.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  BAY AREA LEGAL AID	Employer identification number  94-1631316
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**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  BAY AREA LEGAL AID	Employer identification number  94-1631316
--	--

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. 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 info. 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
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

BAY AREA LEGAL AID

Employer identification number

94-1631316

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on 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 (for example, recreation or education)     Preservation of a historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

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 on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB 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 FASB 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                       | Amount |
|---------------------------------------|--------|
| c Beginning balance .....             | 1c     |
| d Additions during the year .....     | 1d     |
| e Distributions during the year ..... | 1e     |
| f Ending balance .....                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes    | No |
|--|--------|----|
| (i) Unrelated organizations? .....   | 3a(i)  |    |
| (ii) Related organizations? .....  | 3a(ii) |    |
| b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land .....		1,249,500.		1,249,500.
b Buildings .....		6,906,581.	4,084,660.	2,821,921.
c Leasehold improvements .....		1,041,369.	838,985.	202,384.
d Equipment .....		1,229,399.	1,149,542.	79,857.
e Other .....		441,180.	347,815.	93,365.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....				4,447,027.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets**

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

(a) Description	(b) Book value
(1) RIGHT OF USE ASSET - OPERATING LEASES	3,920,170.
(2) OTHER ASSETS	102,939.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	4,023,109.

**Part X Other Liabilities**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	4,177,540.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	4,177,540.

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

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>	36,659,676.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b> 185,699.		
<b>b</b>	Donated services and use of facilities	<b>2b</b> 5,047,432.		
<b>c</b>	Recoveries of prior year grants	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	5,233,131.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	31,426,545.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>	31,426,545.

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

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

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>	35,286,276.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
<b>a</b>	Donated services and use of facilities	<b>2a</b> 5,047,432.		
<b>b</b>	Prior year adjustments	<b>2b</b>		
<b>c</b>	Other losses	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>		
<b>e</b>	Add lines 2a through 2d		<b>2e</b>	5,047,432.
<b>3</b>	Subtract line 2e from line 1		<b>3</b>	30,238,844.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>		
<b>c</b>	Add lines 4a and 4b		<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>	30,238,844.

**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 X, LINE 2:

BAYLEGAL IS EXEMPT FROM TAXATION UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND TAXATION CODE SECTION 23701D.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES PROVIDE ACCOUNTING AND DISCLOSURE GUIDANCE ABOUT POSITIONS TAKEN BY AN ORGANIZATION IN ITS TAX RETURNS THAT MIGHT BE UNCERTAIN. MANAGEMENT HAS CONSIDERED ITS TAX POSITIONS AND BELIEVES THAT ALL OF THE POSITIONS TAKEN BY BAYLEGAL IN ITS FEDERAL AND STATE EXEMPT ORGANIZATION TAX RETURNS ARE MORE LIKELY THAN NOT TO BE SUSTAINED UPON EXAMINATION. BAYLEGAL'S RETURNS ARE SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES, GENERALLY FOR THREE AND FOUR YEARS, RESPECTIVELY, AFTER THEY ARE FILED.



**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
**Attach to Form 990.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **BAY AREA LEGAL AID** Employer identification number **94-1631316**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  **Yes**  **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
THE JUSTICE & DIVERSITY CENTER - HAP - 301 BATTERY STREET, SUITE 300 - SAN FRANCISCO, CA 94111	94-3049980	501(C)(3)	1,374,917.	0.			HOUSING/HOMELESS PREVENTION AND HEALTHCARE & ECONOMIC SECURITY
LEGAL AID SOCIETY OF SAN MATEO COUNTY - 338 TWIN DOLPHIN DRIVE, SUITE 123 - REDWOOD CITY, CA 94065	94-1451894	501(C)(3)	39,795.	0.			HEALTHCARE & ECONOMIC SECURITY
LEGAL AID SOCIETY OF SAN DIEGO, INC. - 110 SOUTH EUCLID AVENUE - SAN DIEGO, CA 92114	95-1869806	501(C)(3)	13,104.	0.			HEALTHCARE & ECONOMIC SECURITY
LEGAL ASSISTANCE TO THE ELDERLY 701 SUTTER STREET, 2ND FLOOR SAN FRANCISCO, CA 94109	94-2391538	501(C)(3)	1,763,127.	0.			HOUSING/HOMELESS PREVENTION AND HEALTHCARE & ECONOMIC SECURITY
NATIONAL HEALTH LAW PROGRAM 3701 WILSHIRE BLVD., SUITE 750 LOS ANGELES, CA 90010	95-3080947	501(C)(3)	17,639.	0.			HEALTHCARE & ECONOMIC SECURITY
WESTERN CENTER ON LAW & POVERTY 3701 WILSHIRE BLVD., SUITE 750 LOS ANGELES, CA 90010	95-2897721	501(C)(3)	21,665.	0.			HEALTHCARE & ECONOMIC SECURITY

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... **8.**

**3** Enter total number of other organizations listed in the line 1 table ..... **0.**

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

Schedule I (Form 990) (Rev. 12-2024)





**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization <b>BAY AREA LEGAL AID</b>	Employer identification number <b>94-1631316</b>
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**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</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 .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	X
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	X
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization? .....	<b>5a</b>	X
<b>b</b> Any related organization? .....	<b>5b</b>	X
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization? .....	<b>6a</b>	X
<b>b</b> Any related organization? .....	<b>6b</b>	X
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	X
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	X
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) GENEVIEVE RICHARDSON EXECUTIVE DIRECTOR	(i)	241,242.	0.	0.	9,556.	19,560.	270,358.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) HAYDEE ALFONSO GENERAL COUNSEL	(i)	209,630.	0.	0.	8,342.	9,254.	227,226.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) ARIELLA HYMAN DIRECTOR OF PROGRAM & ADVOCACY	(i)	211,929.	0.	0.	8,436.	4,627.	224,992.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JESSICA AVALOS DIRECTOR OF HUMAN RESOURCES	(i)	204,574.	0.	0.	8,152.	3,224.	215,950.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) CHRISTINA LEE DIRECTOR OF GRANTS & CONTRACTS	(i)	202,150.	0.	0.	7,858.	4,627.	214,635.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) BURT THOMPSON CFO (THROUGH 09/24)	(i)	177,560.	0.	11,779.	5,798.	7,658.	202,795.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) EMILIO SEIJO RIVERA REGIONAL MANAGING ATTORNEY	(i)	156,194.	0.	0.	6,091.	9,254.	171,539.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) ANDREA DEL-PAN PRO BONO DIRECTOR	(i)	155,033.	0.	0.	5,864.	5,326.	166,223.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) LINNEA FORSYTHE ALAMEDA MANAGING ATTORNEY	(i)	145,018.	0.	0.	5,799.	9,254.	160,071.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

BAY AREA LEGAL AID

Employer identification number

94-1631316

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

BENEFITS IN DOMESTIC VIOLENCE, FAMILY LAW, AND IMMIGRATION MATTERS, TO  
HELP INTER-PERSONAL VIOLENCE SURVIVORS ACHIEVE LASTING SAFETY AND  
IMPROVE THEIR SELF-SUFFICIENCY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

BAYLEGAL ALSO PROVIDES TARGETED SERVICES FOR VULNERABLE POPULATIONS  
INCLUDING FOSTER AND TRANSITION AGE YOUTH, COMMERCIALY SEXUALLY  
EXPLOITED CHILDREN, YOUTH WITH DISABILITIES, MENTAL HEALTH ISSUES,  
AND/OR INVOLVEMENT IN THE DEPENDENCY OR DELINQUENCY SYSTEMS, AS WELL AS  
VETERANS AND PEOPLE WHO WERE FORMERLY INCARCERATED.

EXPENSES \$ 2,091,672. INCLUDING GRANTS OF \$ 3,124. REVENUE \$ 0.

FORM 990, PART III, LINE 4:

BAY AREA LEGAL AID (BAYLEGAL) SERVICES POSITIVIELY IMPACT CLIENTS AND  
THE BROADER COMMUNITY IN SIGNIFICANT WAYS, INCLUDING PREVENTING  
HOMELESSNESS, PROTECTION FROM DOMESTIC VIOLENCE AND SEXUAL ABUSE,  
SECURING VITAL HEALTHCARE SERVICES FOR PHYSICAL AND MENTAL HEALTH  
CONDITIONS, AND SECURING INCOME AND/OR ADDRESSING PREDATORY FEES,  
FINES, AND DEBT COLLECTION PRACTICES TO HELP INDIVIDUALS AND FAMILIES  
LIVING IN POVERTY PAY FOR FOOD, RENT, AND OTHER LIFE NECESSITIES.  
OFTEN, BAYLEGAL RESOLVES MULTIPLE INTERCONNECTED LEGAL ISSUES FOR  
FAMILIES TO IMPROVE THEIR OVERALL SELF-SUFFICIENCY AND QUALITY OF LIFE.  
IN ADDITION TO BAYLEGAL'S PRIMARY WORK PROVIDING DIRECT INDIVIDUAL  
LEGAL SERVICES TO LOW-INCOME CLIENTS, BAYLEGAL TRIAGES LIMITED  
RESOURCES FOR GREATER COMMUNITY IMPACT THROUGH EXTENSIVE OUTREACH AND  
COMMUNITY EDUCATION, LEGAL CLINICS AND WORKSHOPS, TECHNICAL ASSISTANCE  
TO OTHER COMMUNITY AND GOVERNMENTAL AGENCIES, AND SYSTEMIC ADVOCACY AND  
IMPACT LITIGATION.

THE FOLLOWING CLIENT STORY PROVIDES A BRIEF EXAMPLE OF HOW BAYLEGAL'S  
SERVICES CHANGE LIVES:

PRIOR TO COMING TO BAYLEGAL, BAYLEGAL'S CLIENT AND HIS SEVERELY  
DISABLED BROTHER HAD EXPERIENCED YEARS OF BEING UNHOUSED, WITH SHORT  
TERM STAYS IN HOTELS AND SHELTERS WHERE THEY EXPERIENCED HARASSMENT.  
BAYLEGAL'S CLIENT WAS HIS BROTHER'S FULL-TIME CAREGIVER AND STRUGGLED  
TO MEET HIS BROTHER'S DISABILITY NEEDS.

BAYLEGAL'S ATTORNEY AND SOCIAL WORKER TEAM MET HIM AT A BUS STOP WHILE  
DOING OUTREACH TO INDIVIDUALS EXPERIENCING HOMELESSNESS. THEY LEARNED  
OF HIS FRUSTRATING UNSUCCESSFUL ATTEMPTS TO GET DISABILITY BENEFITS AND  
STABLE HOUSING, AND HIS FEAR THAT THEY HAD EXHAUSTED ALL OPTIONS AND  
WOULD NOT BE ABLE TO STAY TOGETHER.

BAYLEGAL'S SOCIAL WORKER HELPED HIM OBTAIN IMMEDIATE SUPPORT AND  
SERVICES TO GET OFF THE STREETS WHILE BAYLEGAL'S ATTORNEY WORKED  
THROUGH LEGAL ISSUES FOR LONG-TERM STABILITY AND SELF-SUFFICIENCY. THE  
SOCIAL WORKER HIM APPLY FOR HOUSING AND A VOUCHER TO PAY THE RENT,  
CONNECTED THEM TO EMERGENCY HEALTH AND DENTAL CARE SERVICES, GET  
ENROLLED IN INCOME AND NUTRITION SUPPORT PROGRAMS. BAYLEGAL ATTORNEY  
REPRESENTED HIM THROUGH SOCIAL SECURITY DISABILITY INSURANCE (SSDI)

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization BAY AREA LEGAL AID	Employer identification number 94-1631316
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PROCESS, INCLUDING DOCUMENTING HIS DISABILITY AND REPRESENTING HIM IN HEARINGS AND TESTIMONY. AFTER 3 YEARS OF LEGAL ADVOCACY HIS SSDI WAS APPROVED WITH BACK PAY.

NOW THE BROTHERS' LIVES ARE TRANSFORMED. THEY ARE HOUSED, WITH HEALTHCARE AND FINANCIAL SELF-SUFFICIENCY. MOST IMPORTANTLY THEY ARE TOGETHER AND NO LONGER FEAR BEING SEPARATED. BAYLEGAL'S CLIENT CAN PROVIDE STABLE CARE FOR HIS BROTHER IN THEIR HOME.

BAYLEGAL BALANCES DIRECT INDIVIDUAL SERVICES WITH BROADER IMPACT WORK TO ADDRESS ROOT CAUSES OF ISSUES HARMING LOW-INCOME RESIDENTS AND REACH FAR BEYOND THE TENS OF THOUSANDS OF INDIVIDUAL CLIENTS AND FAMILY MEMBERS WE DIRECTLY SERVE EACH YEAR. BY WORKING DIRECTLY WITH CLIENTS AND IN LOW-INCOME COMMUNITIES, BAYLEGAL DEVELOPS EXPERT FIRST-HAND KNOWLEDGE OF THE PROBLEMS AND LEGAL BARRIERS THAT HARM PEOPLE LIVING IN POVERTY AND IMPEDE THEIR STRUGGLE FOR SELF-SUFFICIENCY. OUR BROADER WORK, INFORMED BY OUR INDIVIDUAL WORK WITH CLIENTS, INCLUDES IMPACT LITIGATION, LEGISLATIVE AND ADMINISTRATIVE ADVOCACY AND TRAINING, TECHNICAL ASSISTANCE AND POLICY DEVELOPMENT FOR AGENCIES THAT ADMINISTER HOUSING, HEALTHCARE, AND PUBLIC BENEFITS PROGRAMS FOR THE BAY AREA'S LOW-INCOME RESIDENTS.

THE FOLLOWING DESCRIPTION PROVIDES AN EXAMPLE OF THE WIDESPREAD IMPACT OF BAYLEGAL'S SYSTEMIC ADVOCACY:

BAYLEGAL, ALONG WITH OUR PARTNERS AT ONE JUSTICE AND THE CENTER FOR CONSUMER LAW AND ECONOMIC JUSTICE, AUTHORED AN AMICUS BRIEF WHICH WAS REFERENCED IN THE UNANIMOUS CALIFORNIA SUPREME COURT DECISION PROTECTING CONSUMERS FROM FRAUDULENT LAWSUITS REGARDLESS OF WHEN THEY ARE DISCOVERED. IN THIS CASE, LIKE SO MANY LOW-INCOME CONSUMERS AND TENANTS THAT BAYLEGAL HELPS, ONE INDIVIDUAL ONLY LEARNED THAT A DEFAULT JUDGMENT HAD BEEN ENTERED AGAINST HIM WHEN THE GARNISHMENTS BEGAN. FOLLOWING THE APPEAL BROUGHT BY KAZAN, MCCLAIN, SATTERLEY & GREENWOOD, THE COURT HELD THAT THERE IS NO TIME LIMIT TO MOVE TO SET ASIDE A VOID JUDGMENT IN A COLLECTIONS LAWSUIT WHERE A DEFENDANT WAS NOT LEGALLY SERVED. THE JUSTICES FOUND THAT COURTS MAY NOT IMPORT AND APPLY STATUTORY TIME LIMITATIONS TO SITUATIONS WHERE THE DEFENDANT WAS NOT SERVED, OVERRULING YEARS OF PRECEDENT. THIS RULING IS A HUGE, GAME-CHANGING VICTORY FOR OUR CLIENTS: TENANTS AND DEBTORS HARMED BY DEFAULT JUDGMENTS OBTAINED WITHOUT THEIR KNOWLEDGE THROUGH FRAUDULENT SERVICE. THESE CONSUMERS OFTEN ONLY LEARN OF THE JUDGMENTS WHEN GARNISHMENTS OR LEVIES BEGIN YEARS AFTER A DEFAULT JUDGMENT WAS ENTERED AS HAPPENED TO THIS INDIVIDUAL WHEN IT WOULD BE TOO LATE TO MOVE TO VACATE UNDER PREVIOUS APPELLATE PRECEDENT. THE DECISION NOTES PASSAGES FROM OUR BRIEF, INCLUDING THAT COMMUNITIES OF COLOR ARE MORE LIKELY TO BE HARMED BY UNSCRUPULOUS DEBT COLLECTION COMPANIES THAT DO NOT SERVE DEBTORS PROPERLY, AND DISCUSSES THE FUNDAMENTAL INJUSTICE OF JUDGMENTS ENTERED WITHOUT THE DEFENDANT'S KNOWLEDGE OF THE SUIT. CA CAPITAL INSURANCE CO. V. HOEHN (SUPREME COURT OF CALIFORNIA, S277510)

WHETHER PREVENTING ILLEGAL EVICTIONS AND DISPLACEMENT, ADDRESSING LEGAL BARRIERS TO PUBLIC SAFETY NET BENEFITS AND HEALTHCARE, HELPING SURVIVORS ESCAPE ABUSE AND ESTABLISH SAFETY AND SELF-SUFFICIENCY, OR CHALLENGING DISPARATE FEES AND FINES AND PREDATORY CONSUMER PRACTICES, BAYLEGAL'S SERVICES WORK TO INTERRUPT THE LEGAL INEQUITIES THAT CAN PERPETUATE LONG-TERM INTERGENERATIONAL CYCLES OF POVERTY. BAYLEGAL'S

Name of the organization BAY AREA LEGAL AID	Employer identification number 94-1631316
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WORK IS CENTERED ON INCREASING EQUAL ACCESS TO LEGAL SYSTEM AND ENSURING FAIRNESS FOR ALL IN THE JUSTICE SYSTEM. RECENT STUDIES HAVE CONFIRMED THAT INVESTING IN LEGAL SERVICES IS A COST-EFFECTIVE MEANS OF SOLVING ISSUES FACED BY PEOPLE WHO ARE LOW-INCOME. BAYLEGAL'S DATA CONFIRMS THAT EVERY DOLLAR INVESTED IN OUR ANNUAL BUDGET HAS PRODUCED AN AVERAGE OF \$2 IN ECONOMIC BENEFITS TO LOW-INCOME FAMILIES OVER THE PAST SIX YEARS. THERE ARE BROADER ECONOMIC BENEFITS TO COMMUNITY AND TAXPAYERS THROUGH COST SAVINGS WITH STUDIES SHOWING A RETURN OF \$7 FOR EVERY \$1 INVESTED IN LEGAL AID.

FORM 990, PART VI, SECTION A, LINE 8B:  
THERE ARE NO COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:  
THE BOARD AUDIT COMMITTEE RECEIVED A COPY OF THE DRAFT 990 AND HAD THE OPPORTUNITY TO REVIEW, ASK QUESTIONS, AND COMMENT BEFORE FILING. THE FULL BOARD OF DIRECTORS RECEIVES A COPY OF THE FULL 990 AFTER FILING.

FORM 990, PART VI, SECTION B, LINE 12C:  
EACH MEMBER OF THE BOARD OF DIRECTORS IS PROVIDED A COPY OF THE CONFLICT OF INTEREST POLICY ON AN ANNUAL BASIS. BOARD MEMBERS AND KEY STAFF HAVE A DUTY TO DISCLOSE CONFLICTS OF INTEREST OR THE APPEARANCE OF SUCH CONFLICTS TO THE EXECUTIVE DIRECTOR OR THE CHAIR OF THE BOARD.

FORM 990, PART VI, SECTION B, LINE 15:  
THE BOARD DETERMINES THE LEVEL OF SALARY OF THE EXECUTIVE DIRECTOR BASED UPON PERFORMANCE AND COMPARATIVE MARKET SALARY DATA. THE EXECUTIVE DIRECTOR HAS THE AUTHORITY TO ESTABLISH COMPENSATION OF THE KEY MANAGEMENT STAFF AND RELIES ON INFORMATION FROM OTHER LEGAL SERVICES ORGANIZATIONS AND SALARY SURVEYS.

FORM 990, PART VI, SECTION C, LINE 19:  
COPIES OF THE DOCUMENTS ARE PROVIDED UPON REQUEST; SOME ARE ALSO PUBLISHED IN THE ANNUAL REPORT AND ON BAYLEGAL'S WEBSITE.

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

Department of the Treasury  
Internal Revenue Service

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

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

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

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

**Part I - Identification**

<b>Type or Print</b>  <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions.  BAY AREA LEGAL AID	Taxpayer identification number (TIN)  94-1631316
	Number, street, and room or suite no. If a P.O. box, see instructions. 1735 TELEGRAPH AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. OAKLAND, CA 94612	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

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

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

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

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

The books are in the care of GENEVIEVE RICHARDSON  
1735 TELEGRAPH AVENUE - OAKLAND, CA 94612

Telephone No. 510-663-4755 Fax No. \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 calendar year 20 24 or  
 tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_

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

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

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