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990-EZ

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**Short Form**

**Return of Organization Exempt From Income Tax**

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

(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form

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

OMB No. 1545-1450

2008

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

<b>A For the 2008 calendar year, or tax year beginning</b>		4/1/2008	<b>, and ending</b>	3/31/2009
<b>B Check if applicable</b>		<b>C Name of organization</b>		<b>D Employer identification number</b>
<input type="checkbox"/> Address change	Please use IRS label or print or type.	American Center for Civil Justice Inc		13-3960556
<input type="checkbox"/> Name change	See Specific Instructions.	Number and street (or P O box, if mail is not delivered to street address)		Room/suite
<input type="checkbox"/> Initial return		1331 55th Street		
<input type="checkbox"/> Termination		City, town, or country	State	ZIP + 4
<input type="checkbox"/> Amended return		Brooklyn	NY	11219
<input type="checkbox"/> Application pending				<b>F Group Exemption Number</b>
<p>• <b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b></p>				
<p><b>G Accounting method:</b> <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►</p>				
<p><b>H Check ►</b> <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).</p>				

I Website: ► N/A

J Organization type (check only one) —  501(c) ( 3 ) (insert no)  4947(a)(1) or  527K Check ►  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ► \$ 0

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

1 Contributions, gifts, grants, and similar amounts received . . . . .	1	0
2 Program service revenue including government fees and contracts . . . . .	2	
3 Membership dues and assessments . . . . .	3	
4 Investment income . . . . .	4	0
5a Gross amount from sale of assets other than inventory . . . . .	5a	0
b Less: cost or other basis and sales expenses . . . . .	5b	0
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule) . . . . .	5c	0
6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input type="checkbox"/>		
a Gross revenue (not including \$ 0 of contributions reported on line 1) . . . . .	6a	0
b Less: direct expenses other than fundraising expenses . . . . .	6b	0
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c	0
7a Gross sales of inventory, less returns and allowances . . . . .	7a	
b Less: cost of goods sold . . . . .	7b	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	0
8 Other revenue (describe ► )	8	0
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ► <b>RECEIVED</b>	9	0
10 Grants and similar amounts paid (attach schedule) . . . . .	10	675
11 Benefits paid to or for members . . . . .	11	
12 Salaries, other compensation, and employee benefits . . . . .	12	
13 Professional fees and other payments to independent contractors . . . . .	13	
14 Occupancy, rent, utilities, and maintenance . . . . .	14	
15 Printing, publications, postage, and shipping . . . . .	15	
16 Other expenses (describe ► Travel) . . . . .	16	297
17 Total expenses. Add lines 10 through 16 . . . . .	17	972
18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	-972
19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	-163,177
20 Other changes in net assets or fund balances (attach explanation) . . . . .	20	0
21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	-164,149

**Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.**

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	1,138	22
23 Land and buildings . . . . .		23
24 Other assets (describe ► )	0	24
25 Total assets . . . . .	1,138	25
26 Total liabilities (describe ► LOANS) . . . . .	164,315	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	-163,177	27

For Privacy Act and Paperwork Reduction Act Notice, see the Instruction for Form 990.  
(HTA)

Form 990-EZ (2008)

**Form 990-EZ (2008)**

American Center for Civil Justice, Inc.

13-3960556

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**Part III Statement of Program Service Accomplishments (See the Instructions for Part III)**

What is the organization's primary exempt purpose? Charitable

**Expenses**  
(Required for 501(c)(3)  
and (4) organizations  
and 4947(a)(1) trusts,  
optional for others.)

**28. Advocates for individuals whose civil rights have been violated i.e American Ex Pows of World War 11**

Educate the public on democratic processes

**(Grants \$ 675.)** If this amount includes foreign grants, check here

29 Have assisted and empowered individuals who have become victims of injustice.

(Grants \$  ) If this amount includes foreign grants, check here

30

(C)  \$ \_\_\_\_\_ a. ) If this amount includes foreign grants, check here \_\_\_\_\_

31. Other program services (attach schedule)

22. Total amount of grants received (add lines 22-1 through 22-11)

32 Total program service expenses. (add lines 28a through 31a) . . . . . 32 972

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated. (See the instructions for Part IV.)

## Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity. . . . .	33	X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. . . . .	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements? . . . . .	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .	35b	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N. . . . .	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a   N/A	37a	
b Did the organization file Form 1120-POL for this year? . . . . .	37b	
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return? . . . . .	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved. . . . .	38b	0
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9. . . . .	39a	
b Gross receipts, included on line 9, for public use of club facilities. . . . .	39b	
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I. . . . .	40b	X
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. . . . . ► _____		
d Enter amount of tax on line 40c reimbursed by the organization. . . . . ► _____		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	40e	X
41 List the states with which a copy of this return is filed. ► _____		
42 a The books are in care of ► Name _____ Telephone no. ► _____ Located at ► 1331 55th Street City Brooklyn ST. NY ZIP + 4 ► 11219		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . . If "Yes," enter the name of the foreign country: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b	X
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . . If "Yes," enter the name of the foreign country: ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here. . . . . and enter the amount of tax-exempt interest received or accrued during the tax year. . . . . ► 43   N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ. . . . .	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ. . . . .	45	X

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American Center for Civil Justice Inc

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**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I. . . . . Yes  No  46 X

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II. . . . . Yes  No  47 X

48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . . Yes  No  48 X

49 a Did the organization make any transfers to an exempt non-charitable related organization? . . . . . Yes  No  49a X

b If "Yes," was the related organization(s) a section 527 organization? . . . . . Yes  No  49b X

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Total number of other employees paid over \$100,000 ►		0	0	0

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
Name None Str		
City ST ZIP		0
Name Str		
City ST ZIP		0
Name Str		
City ST ZIP		0
Name Str		
City ST ZIP		0
Name Str		
City ST ZIP		0
Total number of other independent contractors each receiving over \$100,000 . . . ►		0

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

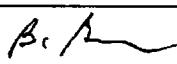
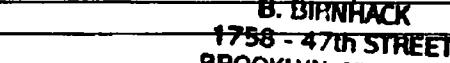
**Sign Here**

►   
Signature of officer

► Aug 13/10  
Date

► Milton Pollack  
President

Type or print name and title

Paid Preparer's Use Only	Preparer's signature ► 	Date 7/28/2010	Check if self-employed <input checked="" type="checkbox"/> X	Preparer's Identifying Number (See instructions) 100148762
	Firm's name (or yours if self-employed), address, and ZIP +4 ► 	B. BIRNBAUM 1758-47th STREET BROOKLYN, NY 11204	EIN ►	Phone no ►

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

Form 990-EZ (2008)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**
Department of the Treasury  
Internal Revenue Service
**Public Charity Status and Public Support**

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

American Center for Civil Justice Inc

Employer identification number  
13-396056**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

1  A church, convention of churches, or association of churches described in section 170(b)(1)(A)(I).  
 2  A school described in section 170(b)(1)(A)(II). (Attach Schedule E.)  
 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(III). (Attach Schedule H.)  
 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(III). Enter the hospital's name, city, and state: \_\_\_\_\_  
 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(IV). (Complete Part II.)  
 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(V).  
 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(VI). (Complete Part II.)  
 8  A community trust described in section 170(b)(1)(A)(VI). (Complete Part II.)  
 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)  
 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)  
 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III—Functionally integrated      d  Type III—Other  
 e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).  
 f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box. \_\_\_\_\_   
 g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_  
 (ii) A family member of a person described in (i) above? \_\_\_\_\_  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the organization's organization supports.

(I) Name of supported organization	(II) EIN	(III) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(IV) Is the organization in col. (I) listed in your governing document?	(V) Did you notify the organization in col. (I) of your support?	(VI) Is the organization in col. (I) organized in the U.S.?		(VII) Amount of support
					Yes	No	
							0
							0
							0
							0
							0
<b>Total</b>							0

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.  
(HTA)

Schedule A (Form 990 or 990-EZ) 2008

Schedule A (Form 990 or 990-EZ) 2008 American Center for Civil Justice Inc

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**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
**(Complete only if you checked the box on line 9 of Part I.)**
**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	0	0	0	0	0	0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	0	0	0			0
3 Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .	0	0	0			0
5 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .	0	0	0			0
6 Total. Add lines 1-5 . . . . .	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						0
c Add lines 7a and 7b . . . . .	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6 . . . . .	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
c Add lines 10a and 10b . . . . .	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .	0	0	0			0
13 Total support. (Add lines 9, 10c, 11, and 12.)						0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . . ► <input type="checkbox"/>						

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

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	15	0.00%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	16	0.00%

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

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	17	0.00%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	18	0.00%
19a 33 1/3% support tests—2008. 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 . . . . . ► <input type="checkbox"/>		
b 33 1/3% support tests—2007. 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 . . . . . ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ► <input checked="" type="checkbox"/>		

Schedule A (Form 990 or 990-EZ) 2008

m2 m4