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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

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 1545-1150

2008

Open to Public Inspection

A For 2008 calendar year, or tax year beginning JULY 01 , 2008, and ending JUNE 30 , 20 09

B Check if applicable
- [X] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization: Centro Legal de la Raza

No & street (or P O box, if mail is not delivered to street address): 3022 International Blvd, Suite 410 — Room/suite

City or town, state or country, and ZIP + 4: Oakland CA 94601

D Employer identification number: 23-7181456

E Telephone number: (510) 437-1554

F Group Exemption Number ▶

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

G Accounting method [ ] Cash [X] Accrual Other (specify) ▶

I **Website:** ▶ www.centrolegal.org

H Check ▶ [ ] if organization is **not** required to attach Sch B (Form 990, 990-EZ, or 990-PF).

J **Organization type** (check only one) -- [X] 501(c)(3) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

K 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 ▶ $ 705,251

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received	1	673,440
	2	Program service revenue including government fees and contracts	2	3,464
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory (5a)		
	5b	Less cost or other basis and sales expenses (5b)		
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from **gaming**, check here ▶ [ ]		
	6a	Gross revenue (not including $ _____ of contributions reported on line 1) (6a)		
	6b	Less direct expenses other than fundraising expenses (6b)		
	6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances (7a)		
	7b	Less cost of goods sold (7b)		
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
	8	Other revenue (describe ▶ See attachment #1)	8	28,347
	9	**Total revenue.** All lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	705,251
EXPENSES	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	404,919
	13	Professional fees and other payments to independent contractors	13	180,067
	14	Occupancy, rent, utilities, and maintenance	14	55,219
	15	Printing, publications, postage, and shipping	15	1,959
	16	Other expenses (describe ▶ See attachment #2)	16	140,442
	17	**Total expenses.** Add lines 10 through 16 ▶	17	782,606
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-77,355
	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	57,478
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21	-19,877

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 instructions for Part II.)		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	43,796	22	38,402
23	Land and buildings	25,137	23	19,473
24	Other assets (describe ▶ See attachment #3)	102,994	24	56,491
25	**Total assets**	171,927	25	114,366
26	**Total liabilities** (describe ▶ See attachment #4)	114,449	26	134,243
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	57,478	27	-19,877

For Privacy Act and Paperwork Reduction Act Notice, see the instruction for Form 990. Form **990-EZ** (2008)

9 7
22

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

What is the organization's primary exempt purpose?

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

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

28	(Grants $) If this amount includes foreign grants, check here ▶	28a	
29	(Grants $) If this amount includes foreign grants, check here ▶	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶	30a	
31	Other program services (attach schedule) (Grants $) If this amount includes foreign grants, check here ▶	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	0

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

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See attachment #5				

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		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	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			
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			
40a	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 ▶ NONE			
42a	The books are in care of ▶ See attachment #6 Telephone no ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____			
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			
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

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

			Yes	No
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	46		X
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization(s) a section 527 organization?	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
NONE				
Total number of other employees paid over $100,000 ▶				

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
NONE		
Total number of other independent contractors each receiving over $100,000 ▶		

Sign Here

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

▶ [signature] Signature of officer — Date 1/14/10

▶ Bianca Sierra Executive Director
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ X	Preparer's Identifying No (See instr.)
[signature]	1-8-2010		

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶	EIN ▶
Ken Sun, CPA 111 Jackson Street Hayward, CA 94544	Phone no ▶ 510- 886-7680

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	**Employer identification number**
Centro Legal de la Raza	23-7181456

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?

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

h Provide the following information about the organizations the 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	Yes	No	Yes	No	
Total									

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")	573,422	698,541	507,375	867,658	673,440	3,320,436
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		1,971	23,993	31,990	3,464	61,418
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1-5	573,422	700,512	531,368	899,648	676,904	3,381,854
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						3,381,854

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	573,422	700,512	531,368	899,648	676,904	3,381,854
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources				5,348	20,862	26,210
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b				5,348	20,862	26,210
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11, and 12.)						3,408,064

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.23 %
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f)).	17	1 %
18	Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	%

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 ▶ ☒

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 ▶ ☐

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

SCHEDULE OF OTHER REVENUE

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 8

Open to Public Inspection

For calendar year 2008 or tax period beginning 07-01-2008, **and ending** 06-30-2009.

Name of Organization
Centro Legal de la Raza

Employer Identification Number
23-7181456

Description of Other Revenue	Amount
Awards	20,000
Rental Income	7,485
Misc Income	862
Total	28,347

SCHEDULE OF OTHER EXPENSES

Attachment 2: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection

For calendar year 2008 or tax period beginning 07-01-2008, **and ending** 06-30-2009.

Name of Organization
Centrò Legal de la Raza

Employer Identification Number
23-7181456

Description of Other Expenses	Amount
Advertising & promotion	1,979
Bank charges	538
Computer expense	721
Depreciation expense	7,664
Donor development	219
Dues & subscriptions	2,214
Events	220
Fees	2,724
Insurance	16,468
Interest expense	6,486
Meeting expense	967
Misc expense	1,973
Office equipment	9,118
Office supplies	3,586
Payroll fees	3,758
Professional development	200
Scholarship	32,500
Special events expense	32,321
Tax & License	287
Telephone	6,913
Training supplies	4,626
Travel	4,960
Total	140,442

SCHEDULE OF OTHER ASSETS

Attachment 3: page 1 - 990-EZ Page 1, Part I, Line 24

Open to Public Inspection

For calendar year 2008 or tax period beginning 07-01-2008, **and ending** 06-30-2009.

Name of Organization
Centro Legal de la Raza

Employer Identification Number
23-7181456

Description of Other Assets	Beginning of Year	End of Year	EOY FMV (990-PF Only)
Grants receivable	65,969	41,961	
Pledges receivable	32,546		
Other receivable	1,080	300	
Prepaid expense	2,599	11,230	
Deposits	800	3,000	
Totals	102,994	56,491	

SCHEDULE OF OTHER LIABLILITIES

Attachment 4: page 1 - 990-EZ Page 1, Part II, Line 26

Open to Public Inspection	For calendar year 2008 or tax period beginning 07-01-2008, and ending 06-30-2009.

Name of Organization	Employer Identification Number
Centrò Legal de la Raza	23-7181456

Description of Liability	Beginning of Year	End of Year
Accounts Payable & Accrued expenses	64,449	34,243
Line of credit	50,000	100,000
Totals	114,449	134,243

CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

Attachment 5: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection | For calendar year 2008 or tax period beginning 07-01-2008, and ending 06-30-2009.

Name of Organization Centro Legal de la Raza

Employer Identification Number 23-7181456

(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (If not paid, enter 0)	(D) Cont to Employee Ben Plans & Def Comp	(E) Expense Account & Other Allowances
Bianca Sierra 3022 International Blvd Oakland, CA 94601	Executive Director 40.00	47,120	0	0
Beatriz Esparaza Duenas 333 W San Carlos St # 1500 San Jose, CA 95110	Secretary 4.00	0	0	0
Daniel Vasquez 300 Frank H. Ogawa Plaza, 2nd Floor Oakland, CA 94612	Director	0	0	0
Justin Aragon 405 Howard Street San Francisco, CA 94105	Director	0	0	0
Monique Fuentes 405 Howard Street San Francisco, CA 94105	Director	0	0	0
Arnoldo Garcia 310 8th Street, Ste 303 Oakland, CA 94607	Director	0	0	0
Sergio Garcia-Rodriquez 1999 Harrison Street, Ste 2400 Oakland, CA 94612	Co-Chair 4.00	0	0	0
Monica M. Ramirez 39 Drumm Street San Francisco, CA 94111	Director 2.00	0	0	0
Joel A. Tena 538 9th Street, Ste 200 Oakland, CA 94607	Co-Chair 2.00	0	0	0
Paul Chavez 300 Lakeside Drive Oakland, CA 94612	Director 2.00	0	0	0

BOOKS ARE IN CARE OF

Attachment 6 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2008 or tax period beginning 07-01 , and ending 06-30-2009.

Name of Organization	Employer Identification Number
Centro Legal de la Raza	23-7181456

Part V - Line 42a

Individual Name or Business Name: Bianca Sierra

Street Address: 3022 International Blvd, Suite 410

U S Address

Zip code: 94601 City: Oakland State: CA

or

Foreign Address

City:

Province or State:

Country:

Postal code:

Phone Number: (510)437-1554

Fax Number: