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2012

Open to Public  
Inspection

Form 990

Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

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

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

## A For the 2012 calendar year, or tax year beginning 07-01-2012, 2012, and ending 06-30-2013

B Check if applicable	C Name of organization BROOKLYN LAW SCHOOL		D Employer identification number 23-7227990
<input type="checkbox"/> Address change	Doing Business As		
<input type="checkbox"/> Name change			
<input type="checkbox"/> Initial return	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number (718) 625-2200
<input type="checkbox"/> Terminated			
<input type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4 BROOKLYN, NY 112013700		
<input type="checkbox"/> Application pending			G Gross receipts \$ 91,354,378

F Name and address of principal officer JOAN G WEXLER 250 JORALEMON STREET BROOKLYN, NY 112013700	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
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J Website: ► WWW BROOKLAW EDU	H(c) Group exemption number ►
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K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1901	M State of legal domicile NY
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## Part I Summary

1 Briefly describe the organization's mission or most significant activities SEE SCHEDULE O FOR COMPLETE NARRATIVE	
2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets	
3 Number of voting members of the governing body (Part VI, line 1a) . . . . .	3 18
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	4 16
5 Total number of individuals employed in calendar year 2012 (Part V, line 2a) . . . . .	5 1,091
6 Total number of volunteers (estimate if necessary) . . . . .	6 1,182
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	7a 0
b Net unrelated business taxable income from Form 990-T, line 34 . . . . .	7b 0

8 Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year 5,190,989	Current Year 5,418,870
9 Program service revenue (Part VIII, line 2g) . . . . .	65,285,574	61,619,984
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	19,167,042	4,074,275
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	2,979,169	2,744,891
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	92,622,774	73,858,020

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) . . . . .	25,630,947	25,840,076
14 Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) . . . . .	34,010,385	33,887,897
16a Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	46,533	0
b Total fundraising expenses (Part IX, column (D), line 25) ► 3,119,752		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) . . . . .	15,796,903	18,661,039
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) . . . . .	75,484,768	78,389,012
19 Revenue less expenses Subtract line 18 from line 12 . . . . .	17,138,006	-4,530,992

20 Total assets (Part X, line 16) . . . . .	Beginning of Current Year 261,775,641	End of Year 261,202,661
21 Total liabilities (Part X, line 26) . . . . .	96,997,913	93,512,765
22 Net assets or fund balances Subtract line 21 from line 20 . . . . .	164,777,728	167,689,896

## Part II Signature Block

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

Sign Here	***** Signature of officer LAURIE H NEWITZ CFO Type or print name and title	2014-05-07 Date
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Paid Preparer Use Only	Print/Type preparer's name MARTIN GREIF	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00029738
	Firm's name ► MCGLADREY LLP			Firm's EIN ► 42-0714325	
	Firm's address ► 1185 AVENUE OF THE AMERICAS NEW YORK, NY 100362602			Phone no (212) 372-1000	

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

### **Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . .

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**1 Briefly describe the organization's mission**

SEE SCHEDULE O FOR COMPLETE NARRATIVE

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  No

If "Yes," describe these new services on Schedule C.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule C.

**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 \$ 64,281,097 including grants of \$ 25,840,076 ) (Revenue \$ 61,953,293

THE EDUCATION OF STUDENTS IN PREPARATION FOR THE LEGAL PROFESSION IN THE FALL OF ACADEMIC YEAR 2012/2013 ENROLLMENT WAS APPROXIMATELY 1,286

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses ►** 64,281,097

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable

a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV

15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV

16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV

17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8	Yes	
9		No
10	Yes	
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13	Yes	
14a		No
14b	Yes	
15		No
16		No
17		No
18		No
19		No
20a		No
20b		

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

21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	Yes	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	<b>1a</b> 309		
<b>b</b> Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	<b>1b</b> 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b> Yes		
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 1,091		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b> Yes		
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b> No		
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>3b</b>		
<b>4a</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)?	<b>4a</b> No		
<b>b</b> If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts	<b>4b</b>		
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b> No		
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>		
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>		
<b>6a</b> Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b> No		
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>		
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>	<b>7a</b> No		
<b>a</b> Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7b</b>		
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7c</b> No		
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7d</b>		
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year	<b>7e</b> No		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7f</b>		
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7g</b>		
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7h</b>		
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>8</b>		
<b>8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	<b>9a</b>		
<b>9 Sponsoring organizations maintaining donor advised funds.</b>	<b>9b</b>		
<b>a</b> Did the organization make any taxable distributions under section 4966?	<b>10a</b>		
<b>b</b> Did the organization make a distribution to a donor, donor advisor, or related person?	<b>10b</b>		
<b>10 Section 501(c)(7) organizations.</b> Enter	<b>11a</b>		
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12	<b>11b</b>		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>12a</b>		
<b>11 Section 501(c)(12) organizations.</b> Enter	<b>12b</b>		
<b>a</b> Gross income from members or shareholders	<b>13a</b>		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	<b>13b</b>		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>13c</b>		
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>14a</b> No		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	<b>14b</b>		
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	<b>14c</b>		
<b>b</b> Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>14d</b>		
<b>c</b> Enter the amount of reserves on hand	<b>14e</b>		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?	<b>14f</b>		
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14g</b>		

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

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

		Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	<b>1a</b> 18		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 16		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	<b>2</b>	No	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>	No	
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>	No	
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>	No	
<b>6</b> Did the organization have members or stockholders?	<b>6</b>	No	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	<b>7a</b>	No	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>	No	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	<b>8a</b>	Yes	
<b>a</b> The governing body?	<b>8b</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>9</b>	No	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O			

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates?	<b>10a</b>	No
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	<b>10b</b>	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<b>11a</b>	Yes
<b>b</b> Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13	<b>12a</b>	Yes
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<b>12b</b>	Yes
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	<b>12c</b>	Yes
<b>13</b> Did the organization have a written whistleblower policy?	<b>13</b>	Yes
<b>14</b> Did the organization have a written document retention and destruction policy?	<b>14</b>	Yes
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	<b>15a</b>	Yes
<b>a</b> The organization's CEO, Executive Director, or top management official	<b>15b</b>	Yes
<b>b</b> Other officers or key employees of the organization		
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	<b>16a</b>	No
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	<b>16b</b>	

### Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply
 

Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
LAURIE H NEWITZ 250 JORALEMON STREET BROOKLYN, NY (718) 625-2200

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

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

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

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 **55**

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

## **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
TRIANGLE SERVICES 10 FIFTH STREET VALLEY STREAM NY 11581	CLEANING SERVICES	672,461
ALLTERIOR CONTRACTING 2521 49TH STREET ASTORIA NY 11103	CONTRACTOR	376,195
MEDLEY AIR 265 MCCORMIC DRIVE BOHEMIA NY 11716	TEMPERTURE CONTROL SYSTEM	279,529
SPIEGEL CONSULTANTS LLC 104 CHARLTON STREET SUITE 1W NEW YORK NY 10014	CONTRACTOR	276,198
CULIN ART 175 SUNNYSIDE BLVD PLAINVIEW NY 11803	FOOD/CATERING	259,082

**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 **►7**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</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>	5,271				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	5,413,599				
	<b>g</b> Noncash contributions included in lines 1a-1f \$		98,702				
	<b>h</b> <b>Total.</b> Add lines 1a-1f . . . . .			5,418,870			
<b>Program Service Revenue</b>	<b>2a</b> TUITION & FEES	Business Code					
		900099	61,530,254	61,530,254			
	<b>b</b> FINANCIAL AID PROGRAMS		89,730	89,730			
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g</b> <b>Total.</b> Add lines 2a-2f . . . . .		61,619,984				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		2,888,379			2,888,379	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties . . . . .						
	<b>6a</b> Gross rents	(i) Real					
		9,419,435					
	<b>b</b> Less rental expenses	(ii) Personal					
		7,007,853					
	<b>c</b> Rental income or (loss)		2,411,582				
<b>d</b> Net rental income or (loss) . . . . .			2,411,582			2,411,582	
<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities						
	11,674,401						
<b>b</b> Less cost or other basis and sales expenses	(ii) Other						
	10,488,505						
<b>c</b> Gain or (loss)		1,185,896					
<b>d</b> Net gain or (loss) . . . . .			1,185,896			1,185,896	
<b>8a</b> Gross income from fundraising events (not including of contributions reported on line 1c)							
\$ _____							
See Part IV, line 18 . . . . .							
<b>a</b>							
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from fundraising events . . . . .							
<b>9a</b> Gross income from gaming activities							
See Part IV, line 19 . . . . .							
<b>a</b>							
<b>b</b> Less direct expenses . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities . . . . .							
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .							
<b>a</b>							
<b>b</b> Less cost of goods sold . . . . .	<b>b</b>						
<b>c</b> Net income or (loss) from sales of inventory . . . . .							
<b>Miscellaneous Revenue</b>	Business Code						
<b>11a</b> JOURNAL / PUBLICATION / COURSE MA	900099	98,634	98,634				
<b>b</b> SPECIAL ALUMNI PROGRAMS	900099	80,790	80,790				
<b>c</b> SETTLEMENTS/OTHER REFUNDS	900099	41,723	41,723				
<b>d</b> All other revenue . . . . .		112,162	112,162				
<b>e</b> <b>Total.</b> Add lines 11a-11d . . . . .		333,309					
<b>12</b> <b>Total revenue.</b> See Instructions . . . . .		73,858,020	61,953,293	0	6,485,857		

**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 to any question in this Part IX 

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22	25,840,076	25,840,076		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees . . .	3,413,244	1,036,594	1,295,551	1,081,099
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	617,131	617,131		
7 Other salaries and wages	22,468,205	18,906,250	2,658,728	903,227
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . .	1,936,919	1,629,853	229,201	77,865
9 Other employee benefits . . .	3,731,864	3,140,240	441,602	150,022
10 Payroll taxes . . .	1,720,534	1,447,772	203,596	69,166
11 Fees for services (non-employees)				
a Management . . .				
b Legal . . .	110,937		110,937	
c Accounting . . .	279,761		279,761	
d Lobbying . . .				
e Professional fundraising services See Part IV, line 17				
f Investment management fees . . .	403,308		403,308	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) . . .	690,687	289,639	391,759	9,289
12 Advertising and promotion . . .	184,277	116,593	33,368	34,316
13 Office expenses . . .	1,155,409	645,030	345,056	165,323
14 Information technology . . .	1,385,816	799,749	503,400	82,667
15 Royalties . .				
16 Occupancy . . .	2,265,164		2,265,164	
17 Travel . . .	293,972	243,825	17,884	32,263
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . .				
19 Conferences, conventions, and meetings . . .	838,777	651,039	41,008	146,730
20 Interest . . .	6,682,050	5,464,551	951,844	265,655
21 Payments to affiliates . . .				
22 Depreciation, depletion, and amortization . . .	1,943,493	1,589,380	276,847	77,266
23 Insurance . . .	338,293	30,805	307,488	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
a LIBRARY ACQUISITIONS/AUD	1,169,340	1,169,340		
b MISCELLANEOUS	354,186	264,788	71,571	17,827
c SUBSCRIPTIONS & PUBLICAT	149,149	141,515	3,710	3,924
d MEMBERSHIPS	125,500	49,876	72,511	3,113
e All other expenses	290,920	207,051	83,869	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	78,389,012	64,281,097	10,988,163	3,119,752
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ► if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X 

		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	1,600	<b>1</b> 1,600
	<b>2</b> Savings and temporary cash investments	12,907,113	<b>2</b> 14,725,435
	<b>3</b> Pledges and grants receivable, net	1,286,400	<b>3</b> 1,701,948
	<b>4</b> Accounts receivable, net	123,167	<b>4</b> 446,420
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		
			<b>5</b> 158,513
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		
			<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	400,524	<b>9</b> 391,255
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	<b>10a</b> 176,804,695	
	<b>b</b> Less accumulated depreciation	<b>10b</b> 51,777,625	128,862,092
			<b>10c</b> 125,027,070
	<b>11</b> Investments—publicly traded securities	98,111,756	<b>11</b> 108,219,445
	<b>12</b> Investments—other securities See Part IV, line 11	1,103,143	<b>12</b> 948,659
	<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	18,979,846	<b>15</b> 9,582,316
	<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	261,775,641	<b>16</b> 261,202,661
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	6,027,972	<b>17</b> 7,793,784
	<b>18</b> Grants payable		<b>18</b>
	<b>19</b> Deferred revenue	842,809	<b>19</b> 787,170
	<b>20</b> Tax-exempt bond liabilities	80,479,831	<b>20</b> 75,252,049
	<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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>
	<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	9,647,301	<b>25</b> 9,679,762
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	96,997,913	<b>26</b> 93,512,765
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
	<b>27</b> Unrestricted net assets	138,628,812	<b>27</b> 136,693,587
	<b>28</b> Temporarily restricted net assets	12,343,144	<b>28</b> 14,771,063
	<b>29</b> Permanently restricted net assets	13,805,772	<b>29</b> 16,225,246
<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>	<b>30</b> Capital stock or trust principal, or current funds		<b>30</b>
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund		<b>31</b>
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds		<b>32</b>
	<b>33</b> Total net assets or fund balances	164,777,728	<b>33</b> 167,689,896
	<b>34</b> Total liabilities and net assets/fund balances	261,775,641	<b>34</b> 261,202,661

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1	Total revenue (must equal Part VIII, column (A), line 12)	1	73,858,020
2	Total expenses (must equal Part IX, column (A), line 25)	2	78,389,012
3	Revenue less expenses Subtract line 2 from line 1	3	-4,530,992
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	164,777,728
5	Net unrealized gains (losses) on investments	5	7,519,991
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-76,831
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	167,689,896

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

	Yes	No
1 Accounting method used to prepare the Form 990 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b 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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c 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 in Schedule O	2c	Yes
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes

## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 23-7227990  
**Name:** BROOKLYN LAW SCHOOL

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Or director	Individual trustee	Institutional Trustee	Officer	Key employee			
STUART SUBOTNICK ESQ CHAIRMAN OF THE BOARD	1 80	X					0	0	0
HON EDWARD R KORMAN VICE CHAIRMAN OF THE BOARD	1 20	X					0	0	0
BURNSIDE E ANDERSON III ESQ TRUSTEE	80	X					0	0	0
FRANCIS J AQUILA ESQ TRUSTEE	80	X					0	0	0
HON HERMAN BADILLO ESQ TRUSTEE	80	X					0	0	0
DAVID M BARSE ESQ TRUSTEE	1 20	X					0	0	0
FREDERICK COHEN ESQ TRUSTEE	1 20	X					0	0	0
JEFFREY J FEIL ESQ TRUSTEE	80	X					0	0	0
MARTIN A FISCHER ESQ TRUSTEE	1 20	X					0	0	0
JEFFREY D FORCHELLI ESQ TRUSTEE	80	X					0	0	0
ROBERT M KAUFMAN ESQ TRUSTEE	80	X					0	0	0
EILEEN T NUGENT ESQ TRUSTEE	80	X					0	0	0
HON REENA RAGGI TRUSTEE	80	X					0	0	0
FLORENCE SUBIN ESQ TRUSTEE	80	X					0	0	0
HON RALPH K WINTER TRUSTEE	80	X					0	0	0
STEVEN L ZELKOWITZ ESQ TRUSTEE	1 30	X					0	0	0
SHANNON M HALEY ESQ GRADUATE TRUSTEE	80	X					0	0	0
LEO KITTAY ESQ GRADUATE TRUSTEE	80	X					0	0	0
JOAN G WEXLER ESQ PRESIDENT	40 00			X			532,398	0	103,226
NICHOLAS W ALLARD ESQ DEAN	40 00			X			252,772	0	17,210
LAURIE NEWITZ TREASURER & CFO	40 00			X			271,943	0	45,374
BERYL R JONES-WOODIN ASSOC DEAN STUDENT AFFAIR	40 00			X			202,402	0	56,429
MICHAEL T CAHILL ASSOC DEAN ACADEMIC AFFAI	40 00			X			195,739	0	46,739
HENRY W HAVERSTICK III DEAN ADMIN & FINANCIAL AID	40 00			X			228,878	0	38,936
AARON TWERSKI PROFESSOR OF LAW	40 00				X		317,962	0	51,772

**Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated employee	Former		
JOEL M GORA PROFESSOR OF LAW	40 00					X		301,950	0	51,772
ROBERTA KARMEL PROFESSOR OF LAW	40 00					X		284,246	0	40,932
NEIL B COHEN PROFESSOR OF LAW	40 00					X		274,498	0	61,401
ANITA BERNSTEIN PROFESSOR OF LAW	40 00					X		273,106	0	42,286
MICHAEL A GERBER FORMER INTERIM DEAN	40 00						X	297,224	0	53,212
LAWRENCE M SOLAN FORMER-ASSOC DEAN ACADEMIC AFFAIRS	40 00						X	253,170	0	51,123

**SCHEDULE A**  
(Form 990 or 990EZ)**Public Charity Status and Public Support****2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

**Name of the organization**  
BROOKLYN LAW SCHOOL**Employer identification number**

23-7227990

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )

3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_

5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )

6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )

8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )

9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2)**. (Complete Part III )

10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.

11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h

e  a  Type I b  Type II c  Type III - Functionally integrated d  Type III - Non-functionally integrated

e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box

g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(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?

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

	<b>Yes</b>	<b>No</b>
11g(i)		
11g(ii)		
11g(iii)		

<b>(i) Name of supported organization</b>	<b>(ii) EIN</b>	<b>(iii) Type of organization (described on lines 1 - 9 above or IRC section (see instructions))</b>	<b>(iv) Is the organization in col (i) listed in your governing document?</b>	<b>(v) Did you notify the organization in col (i) of your support?</b>	<b>(vi) Is the organization in col (i) organized in the U S ?</b>	<b>(vii) Amount of monetary support</b>
<b>Total</b>						

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support</b> (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					<b>12</b>	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						

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

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
15 Public support percentage for 2011 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2012.</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		►
<b>b 33 1/3% support test—2011.</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		►
<b>17a 10%-facts-and-circumstances test—2012.</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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
<b>b 10%-facts-and-circumstances test—2011.</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 IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		►
<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		►

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6 )						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12 )						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						

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

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15
16 Public support percentage from 2011 Schedule A, Part III, line 15	16

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

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18
19a <b>33 1/3% support tests—2012.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	
<b>b</b> <b>33 1/3% support tests—2011.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization	
20 <b>Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**Facts And Circumstances Test**

**Explanation**

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**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements****2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

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

**Name of the organization**  
BROOKLYN LAW SCHOOL**Employer identification number**

23-7227990

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

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> 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	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d

4 Number of states where property subject to conservation easement is located ► \_\_\_\_\_

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

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year  
 ► \_\_\_\_\_

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ► \$ \_\_\_\_\_ 77,350

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

a Revenues included in Form 990, Part VIII, line 1 ► \$ \_\_\_\_\_

b Assets included in Form 990, Part X ► \$ \_\_\_\_\_

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

<b>a</b> <input checked="" type="checkbox"/> Public exhibition	<b>d</b> <input type="checkbox"/> Loan or exchange programs
<b>b</b> <input type="checkbox"/> Scholarly research	<b>e</b> <input type="checkbox"/> Other
<b>c</b> <input checked="" type="checkbox"/> Preservation for future generations	

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

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

**b** If "Yes," explain the arrangement in Part XIII and complete the following table

	<b>Amount</b>
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance . . . . .	105,828,691	93,803,704	74,497,250	58,236,720	48,431,267
<b>b</b> Contributions . . . . .	4,029,911	4,618,824	4,463,795	12,836,051	22,011,434
<b>c</b> Net investment earnings, gains, and losses . . . . .	11,713,688	11,426,408	17,768,679	5,383,548	-11,193,699
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .	4,517,208	4,020,245	2,926,020	1,959,069	1,012,282
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .	117,055,082	105,828,691	93,803,704	74,497,250	58,236,720

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

**a** Board designated or quasi-endowment ► 75 200 %

**b** Permanent endowment ► 13 860 %

**c** Temporarily restricted endowment ► 10 940 %

The percentages in lines 2a, 2b, and 2c should equal 100%

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

**(i)** unrelated organizations . . . . .

<b>3a(i)</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>3a(ii)</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>3b</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

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

**Part VI Land, Buildings, and Equipment.** 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
<b>1a</b> Land . . . . .		9,862,360			9,862,360
<b>b</b> Buildings . . . . .		166,288,951	51,426,160		114,862,791
<b>c</b> Leasehold improvements . . . . .					0
<b>d</b> Equipment . . . . .		576,034	351,465		224,569
<b>e</b> Other . . . . .		77,350			77,350
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					125,027,070

**Part VII Investments—Other Securities.** 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		
Other		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	63,509,147
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains on investments	<b>2a</b>	7,519,991
<b>b</b>	Donated services and use of facilities	<b>2b</b>	10,400
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII )	<b>2d</b>	6,931,023
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	14,461,414
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	49,047,733
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<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>	24,810,287
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	24,810,287
<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>	73,858,020

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

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	60,596,978
<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>	10,400
<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>	7,007,853
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	7,018,253
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	53,578,725
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<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>	24,810,287
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	24,810,287
<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>	78,389,012

**Part XIII Supplemental Information**

Complete this part to 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

Identifier	Return Reference	Explanation
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE LAW SCHOOL HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS. ENDOWMENT ASSETS INCLUDE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT THE LAW SCHOOL MUST HOLD IN PERPETUITY OR FOR A DONOR-SPECIFIED PERIOD(S) OR PURPOSE AS WELL AS BOARD-DESIGNATED FUNDS UNDER THIS POLICY, AS APPROVED BY THE BOARD OF TRUSTEES, THE OVERRIDING OBJECTIVE IS TO MAINTAIN PURCHASING POWER NET OF SPENDING, THE OBJECTIVE IS TO GROW THE AGGREGATE PORTFOLIO VALUE AT THE RATE OF INFLATION OVER THE LAW SCHOOL'S INVESTMENT HORIZON
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	THE LAW SCHOOL IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE U.S. INTERNAL REVENUE CODE. THE LAW SCHOOL FILES TAX AND INFORMATION RETURNS WITH THE INTERNAL REVENUE SERVICE AND WITH NEW YORK STATE TAX YEARS SUBSEQUENT TO 2009 REMAIN SUBJECT TO EXAMINATION BY TAXING AUTHORITIES. MANAGEMENT EVALUATED THE LAW SCHOOL'S TAX POSITIONS AND CONCLUDED THAT THE LAW SCHOOL HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE. WITH FEW EXCEPTIONS, THE LAW SCHOOL IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY U.S. FEDERAL, STATE OR LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2010 WHICH IS THE STANDARD STATUTE OF LIMITATIONS LOOK-BACK PERIOD. AT JUNE 30, 2013, THE LAW SCHOOL HAS NO UNRECOGNIZED TAX BENEFITS AND HAS RECOGNIZED NO INTEREST OR PENALTIES RELATED TO TAXES DURING EITHER OF THE YEARS ENDED JUNE 30, 2013 AND 2012
PART XI, LINE 2D - OTHER ADJUSTMENTS		RENTAL PROPERTY EXPENSE 7,007,853 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT 124,403 OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -201,233
PART XI, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIP EXPENSE - NET IN REVENUE 24,810,287
PART XII, LINE 2D - OTHER ADJUSTMENTS		RENTAL PROPERTY EXPENSE 7,007,853
PART XII, LINE 4B - OTHER ADJUSTMENTS		SCHOLARSHIP EXPENSE - NET IN REVENUE 24,810,287

2012

Open to Public  
Inspection**SCHEDULE E**  
(Form 990 or 990-EZ)**Schools**

►Complete if the organization answered "Yes" to Form 990, Part IV, line 13,  
or Form 990-EZ, Part VI, line 48.  
► Attach to Form 990 or Form 990-EZ.

Department of the Treasury  
Internal Revenue ServiceName of the organization  
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

**Part I**

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II

	YES	NO
1	Yes	
2	Yes	
3	Yes	

- 4 Does the organization maintain the following?

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II

4a	Yes	
4b	Yes	
4c	Yes	
4d	Yes	

- 5 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

5a	No	
5b	No	
5c	No	
5d	No	
5e	No	
5f	No	
5g	No	
5h	No	

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- 6b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either line 6a or line 6b, explain on Part II

- 7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

6a	Yes	
6b	No	
7	Yes	

**Part II Supplemental Information.** Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions)

Identifier	Return Reference	Explanation
EXPLANATION OF NONDISCRIMINATORY POLICY PUBLICATION	SCHEDULE E, PART I, LINE 3	THE POLICY IS PUBLISHED ON THE BROOKLYN LAW SCHOOL WEBSITE
EXPLANATION OF GOVERNMENT FINANCIAL ASSISTANCE	SCHEDULE E, PART I, LINE 6	FINANCIAL AID FROM GOVERNMENT AGENCIES 1) FEDERAL PERKINS LOAN PROGRAM 2) FEDERAL WORK STUDY PROGRAM 3) FEDERAL DIRECT LOAN PROGRAM

Schedule E (Form 990 or 990-EZ) 2012

2012

Open to Public  
InspectionSCHEDULE F  
(Form 990)Department of the Treasury  
Internal Revenue Service

## Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,  
Part IV, line 14b, 15, or 16.  
► Attach to Form 990. ► See separate instructions.

Name of the organization  
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

**1 For grantmakers.** 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 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States.

**3 Activities per Region** (The following Part I, line 3 table can be duplicated if additional space is needed )

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
EUROPE (INCLUDING ICELAND & GREENLAND) -	0	0	PROGRAM SERVICES	INTERNATIONAL STUDY ABROAD	53,483
EAST ASIA AND THE PACIFIC -	0	0	PROGRAM SERVICES	INTERNATIONAL STUDY ABROAD	53,234
<b>3a Sub-total</b>	0	0			106,717
<b>b Total from continuation sheets to Part I</b>	0	0			0
<b>c Totals</b> (add lines 3a and 3b)	0	0			106,717

**Part II Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . ►

3 Enter total number of other organizations or entities . . . . .

**Schedule F (Form 990) 2012**

**Part III Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

**Part IV Foreign Forms**

1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*  Yes  No

2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)*  Yes  No

3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*  Yes  No

4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*  Yes  No

5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*  Yes  No

6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).*  Yes  No

**Part V Supplemental Information**

Complete this part to provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

## **Grants and Other Assistance to Organizations, Governments and Individuals in the United States**

**Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.**

► Attach to Form 990

2012

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
**BROOKLYN LAW SCHOOL**

**Employer identification number**

23-7227990

## **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 Governments and Organizations in the United States.** Complete if the organization answered "Yes" to 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.

**(a)** Name and address of  
organization  
or government

(b) EIN

(c) IRC Code  
section  
if applicable

(d) Amount of cash grant

(e) Amount of non cash assistance

**(f) Method of valuation (book, FMV, appraisal, other)**

**(g) Description of non-cash assistance**

**(h) Purpose of or assistance**

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

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

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22.  
 Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) SCHOLARSHIPS	897	24,810,287		FMV	
(2) FELLOWSHIPS	205	469,603		FMV	
(3) LOAN FORGIVENESS	61	323,763		FMV	
(4) PRIZES AND AWARDS	98	31,950	1,285 FMV	PLAQUES, MEDALS AND LETTER OPENERS	
(5) FWS MATCH - OUTSIDE MATCH	517	203,188		FMV	

**Part IV Supplemental Information.**

Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 BROOKLYN LAW SCHOOL DOES AWARD SCHOLARSHIPS AND FELLOWSHIPS THESE TYPES OF ASSISTANCE ARE SET UP FOR A SPECIFIC PURPOSE AND DO NOT REQUIRE ANY PROCEDURES FOR MONITORING HOW THE FUNDS ARE USED

**Schedule J**  
(Form 990)**Compensation Information**

OMB No 1545-0047

Department of the Treasury  
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
**► Complete if the organization answered "Yes" to Form 990, Part IV, question 23.**  
**► Attach to Form 990. ► See separate instructions.**

**2012****Open to Public Inspection**Name of the organization  
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

<input type="checkbox"/> First-class or charter travel	<input checked="" type="checkbox"/> Housing allowance or residence for personal use
<input checked="" type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If any of the boxes in 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

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III

**Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

**a** The organization?

**b** Any related organization?

If "Yes," to line 5a or 5b, describe in Part III

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

**a** The organization?

**b** Any related organization?

If "Yes," to line 6a or 6b, describe in Part III

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>	Yes	
<b>2</b>	Yes	
<b>4a</b>		No
<b>4b</b>		No
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>	Yes	
<b>8</b>	Yes	
<b>9</b>		No

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
	PART I, LINE 1A	TRAVEL FOR COMPANIONS A REIMBURSEMENT OF TRAVEL EXPENSES FOR A COMPANION WHICH OCCURS OCCASIONALLY IS PAID ONLY IF THE TRAVEL EXPENSE QUALIFIES AS A NONTAXABLE WORKING CONDITION FRINGE BENEFIT HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE B AS A CONDITION OF EMPLOYMENT, THE PRESIDENT AND THE DEAN ARE REQUIRED TO HAVE A HOME ON THE LAW SCHOOL'S CAMPUS WHICH IS FURNISHED AND MAINTAINED AT THE LAW SCHOOL'S EXPENSE PERSONAL SERVICE C THE LAW SCHOOL ALSO PROVIDES A CAR AND A DRIVER TO BE USED BY THE PRESIDENT IN CONNECTION WITH HER DUTIES THE PRESIDENT IS RESPONSIBLE FOR ANY PERSONAL USE OF THE CAR, DRIVER AND OTHER PERSONAL EXPENSE
	PART I, LINE 8	THE AMOUNT REPORTED IN FORM 990, PART VII FOR NICHOLAS W ALLARD, ESQ DEAN AND PROFESSOR OF LAW HAS BEEN PAID PURSUANT TO A CONTRACT THAT WAS SUBJECT TO THE INITIAL CONTRACT EXCEPTION DESCRIBED IN REGULATIONS SECTION 53 4958-4(A)(3) THE CONTRACT WAS ENTERED INTO ON MARCH 27, 2012 AND WAS EFFECTIVE JULY 1, 2012
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 1A & 7 INCOME REPORTED IN SCHEDULE J, PART II, COLUMN (B)(II) FOR PRESIDENT WEXLER INCLUDES \$25,000 REPRESENTS A ONE TIME PAYMENT FOR SALARY INCREASES FOR GONE IN PREVIOUS YEARS

**Software ID:**  
**Software Version:**  
**EIN:** 23-7227990  
**Name:** BROOKLYN LAW SCHOOL

**Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JOAN G WEXLER ESQ	(i) 496,672 (ii) 0	25,000 0	10,726 0	31,250 0	71,976 0	635,624 0	0 0
NICHOLAS WALLARD ESQ	(i) 250,000 (ii) 0	0 0	2,772 0	0 0	17,210 0	269,982 0	0 0
LAURIE NEWITZ	(i) 268,331 (ii) 0	0 0	3,612 0	31,250 0	14,124 0	317,317 0	0 0
BERYL R JONES-WOODIN	(i) 197,535 (ii) 0	0 0	4,867 0	26,882 0	29,547 0	258,831 0	0 0
MICHAEL T CAHILL	(i) 192,410 (ii) 0	0 0	3,329 0	25,566 0	21,173 0	242,478 0	0 0
HENRY W HAVERSTICK III	(i) 219,285 (ii) 0	0 0	9,593 0	28,153 0	10,783 0	267,814 0	0 0
AARON TWERSKI	(i) 300,247 (ii) 0	0 0	17,715 0	31,250 0	20,522 0	369,734 0	0 0
JOEL M GORA	(i) 249,735 (ii) 0	0 0	52,215 0	31,250 0	20,522 0	353,722 0	0 0
ROBERTA KARMEL	(i) 251,916 (ii) 0	0 0	32,330 0	31,250 0	9,682 0	325,178 0	0 0
NEIL B COHEN	(i) 243,866 (ii) 0	0 0	30,632 0	31,250 0	30,151 0	335,899 0	0 0
ANITA BERNSTEIN	(i) 256,559 (ii) 0	0 0	16,547 0	31,250 0	11,036 0	315,392 0	0 0
MICHAEL A GERBER	(i) 276,427 (ii) 0	0 0	20,797 0	31,250 0	21,962 0	350,436 0	0 0
LAWRENCE M SOLAN	(i) 224,482 (ii) 0	0 0	28,688 0	29,413 0	21,710 0	304,293 0	0 0

**Schedule K  
(Form 990)****2012****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service**Supplemental Information on Tax Exempt Bonds**

► Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
 ► Attach to Form 990. ► See separate instructions.

Name of the organization  
BROOKLYN LAW SCHOOLEmployer identification number  
23-7227990**Part I Bond Issues**

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	64983UU4	08-20-2003	91,001,641	REFUND BONDS ISSUED ON 12/04/1991, FUND COSTS OF NEW CONSTRUCTION	X			X		X
B DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649905MZ6	07-22-2009	22,195,460	REFUND PORTION OF BONDS ISSUED ON 08/20/2003		X		X		X
C DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649906R63	07-25-2012	53,833,478	REFUND PORTION OF BONDS ISSUED ON 08/20/2003		X		X		X

**Part II Proceeds**

1	Amount of bonds retired	A		B		C		D	
		33,750,000							
2	Amount of bonds legally defeased		55,520,000						
3	Total proceeds of issue	91,014,318		22,195,460		53,833,478			
4	Gross proceeds in reserve funds	6,025,850		2,234,000					
5	Capitalized interest from proceeds	5,528,845							
6	Proceeds in refunding escrows	52,009,489				52,009,489			
7	Issuance costs from proceeds	1,095,136		442,227		785,705			
8	Credit enhancement from proceeds	3,876,264							
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	63,216,326				75,000			
11	Other spent proceeds	11,259,509		19,519,233		963,833			
12	Other unspent proceeds								
13	Year of substantial completion	2006		2006					
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
		X		X			X		
15	Were the bonds issued as part of an advance refunding issue?		X		X	X			
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

**Part III Private Business Use**

1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X			

**Part III Private Business Use (Continued)**

	A		B		C		D		
	Yes	No	Yes	No	Yes	No	Yes	No	
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X			
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?									
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X		X		X			
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?									
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ►			0 %			0 %			0 %
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ►			%			%			%
<b>6</b> Total of lines 4 and 5			0 %			0 %			0 %
<b>7</b> Does the bond issue meet the private security or payment test?		X		X		X			
<b>8a</b> Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X			
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of			%			%			%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?									
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X				

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T?		X		X		X		
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet?		X		X		X		
<b>b</b> Exception to rebate?	X			X		X		
<b>c</b> No rebate due?		X	X		X			
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
<b>3</b> Is the bond issue a variable rate issue?	X		X		X			
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
<b>b</b> Name of provider								
<b>c</b> Term of hedge								
<b>d</b> Was the hedge superintegrated?								
<b>e</b> Was a hedge terminated?								

**Part IV Arbitrage (Continued)**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

**Part V Procedures To Undertake Corrective Action**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X			

**Part VI Supplemental Information.** Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation
SCHEDULE K, PART II, LINE 3 (COLUMN A)		THE DIFFERENCE WITH THE AMOUNT LISTED IN PART I, COLUMN E WAS ATTRIBUTABLE TO INVESTMENT EARNINGS DURING THE CONSTRUCTION PERIOD
SCHEDULE K, PART II, LINE 4 (COLUMNS A & C)		ON 7/25/2012, THE REMAINING AMOUNTS IN THE RESERVE AND DEBT SERVICE FUNDS FOR THE 2003 BONDS WERE DEPOSITED, TOGETHER WITH PROCEEDS OF THE 2012 BONDS, INTO A REFUNDING ESCROW TO DEFEASE THE REMAINING PORTION OF THE 2003 BONDS. TOTAL AMOUNTS ON DEPOSIT IN THE REFUNDING ESCROW GENERATED \$837 OF INVESTMENT EARNINGS AS OF 6/30/2013. LINE 4, COLUMN A INCLUDES \$288 OF SUCH AMOUNT WHICH WAS ATTRIBUTABLE TO THE INVESTMENT OF PROCEEDS FROM THE 2003 RESERVE FUNDS AND 2003 DEBT SERVICE FUNDS. LINE 4, COLUMN C INCLUDES THE REMAINING \$549 WHICH WAS ATTRIBUTABLE TO THE INVESTMENT OF 2012 BOND PROCEEDS
SCHEDULE K, PART II, LINE 11 (ALL COLUMNS)		AMOUNTS LISTED INCLUDE PROCEEDS SPENT TO REFUND PRIOR ISSUE OF BONDS
SCHEDULE K, PART III (ALL COLUMNS)		DOES NOT INCLUDE INFORMATION RELATING TO THE USE OF PROCEEDS FROM THE 1991 BONDS (REFUNDED BY THE 2003 BONDS AND SUBSEQUENTLY BY THE 2009 AND 2012 BONDS) WHICH WERE ISSUED PRIOR TO JANUARY 1, 2003
SCHEDULE K, PART III, LINE 4 (ALL COLUMNS)		THE 2003 BONDS WERE A MULTIPURPOSE ISSUE CONSISTING OF A NEW MONEY PORTION AND A REFUNDING PORTION. THE 2003 BONDS WERE ALLOCABLE TO EACH SEPARATE ISSUE ON THE BASIS OF A PRO-RATA ALLOCATION. AS A RESULT, THE PRIVATE BUSINESS USE FOR EACH REFUNDING ISSUE (THE 2009 BONDS AND THE 2012 BONDS) EQUALS THAT OF THE 2003 BONDS AS DESCRIBED ABOVE. INFORMATION IN LINE 4 OF PART III DOES NOT INCLUDE ANY INFORMATION THAT RELATES TO THE 1991 BONDS
SCHEDULE K, PART IV, LINE 2C, COLUMN A		THE REBATE COMPUTATION WAS PERFORMED IN JULY 2013, WHICH WAS A FINAL COMPUTATION DATE FOR THE BONDS

## Schedule L

## Transactions with Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

OMB No 1545-0047

2012

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
BROOKLYN LAW SCHOOL

**Employer identification number**

23-7227990

## **Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)**

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction		(d) Corrected?	
			Yes	No		

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 \_\_\_\_\_ \$ \_\_\_\_\_

**Part II      Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1) NICHOLAS W ALLARD	OFFICER	MORTGAGE		X	158,324	158,513		No	Yes		Yes	
Total			►	\$		158,513						

### **Part III Grants or Assistance Benefitting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

<b>(a) Name of interested person</b>	<b>(b) Relationship between interested person and the organization</b>	<b>(c) Amount of assistance</b>	<b>(d) Type of assistance</b>	<b>(e) Purpose of assistance</b>
(1) JOSHUA GERBER	FAMILY MEMBER OF FORMER INTERIM DEAN MICHAEL GERBER	15,786	SCHOLARSHIP	TUITION REDUCTION

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) BENJAMIN KORMAN	FAMILY MEMBER OF EDWARD R KORMAN, TRUSTEE, VICE CHAIRMAN	31,946	EMPLOYEE COMPENSATION		No
(2) STUART SUBOTNICK	CHAIRMAN OF THE BOARD OF TRUSTEES	234,201	REMITTANCE TO ENERGY SERVICES COMPANY WHERE HE IS AN OFFICER		No

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation

SCHEDULE M  
(Form 990)

## Noncash Contributions

OMB No 1545-0047

2012

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service►Complete if the organizations answered "Yes" on Form  
990, Part IV, lines 29 or 30.  
►Attach to Form 990.Name of the organization  
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

## Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art . . . . .				
2 Art—Historical treasures . . . . .				
3 Art—Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities—Publicly traded . . . . .	X	8	98,702	FMV
10 Securities—Closely held stock . . . . .				
11 Securities—Partnership, LLC, or trust interests . . . . .				
12 Securities—Miscellaneous . . . . .				
13 Qualified conservation contribution—Historic structures . . . . .				
14 Qualified conservation contribution—Other . . . . .				
15 Real estate—Residential . . . . .				
16 Real estate—Commercial . . . . .				
17 Real estate—Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ► ( _____ ) . . . . .				
26 Other ► ( _____ ) . . . . .				
27 Other ► ( _____ ) . . . . .				
28 Other ► ( _____ ) . . . . .				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . .			29	

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

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

Identifier	Return Reference	Explanation
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**Schedule M (Form 990) (2012)**

**SCHEDULE O**  
(Form 990 or 990-EZ)Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**

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

**2012****Open to Public  
Inspection**Name of the organization  
BROOKLYN LAW SCHOOL**Employer identification number**

23-7227990

Identifier	Return Reference	Explanation
DESCRIPTION OF ORGANIZATION MISSION	FORM 990, PART I, LINE 1	THE FUNDAMENTAL MISSION OF BROOKLYN LAW SCHOOL IS TO PROVIDE ITS STUDENTS WITH THE KNOWLEDGE, SKILLS, AND ETHICAL VALUES NEEDED FOR A CAREER IN THE LAW

Identifier	Return Reference	Explanation
NUMBER OF VOLUNTEERS	FORM 990, PART I, LINE 6	210 CAREER CENTER PROGRAMS & MENTORS 65 CLASS CHAIRS 53 LAW FIRM CHALLENGE REP'S 270 ALUMNI 75 PRESIDENT'S ADVISORY COUNCIL/BOARD OF TRUSTEES 118 STUDENTS 391 SYMPOSIA/EVENTS/OTHER

Identifier	Return Reference	Explanation
DESCRIPTION OF ORGANIZATION MISSION	FORM 990, PART III, LINE 1	THE FUNDAMENTAL MISSION OF BROOKLYN LAW SCHOOL IS TO PROVIDE ITS STUDENTS WITH THE KNOWLEDGE, SKILLS, AND ETHICAL VALUES NEEDED FOR A CAREER IN THE LAW. A WELL-ROUNDED LEGAL EDUCATION EXPOSES STUDENTS TO THEORY AND LEGAL DOCTRINE, AND GIVES THEM THE PRACTICAL SKILLS THAT WILL BE EXPECTED OF THEM AS LAWYERS. IN ORDER TO ACHIEVE ITS MISSION, THE LAW SCHOOL HAS CREATED, AND IS CONTINUING TO CREATE, A COMMUNITY OF OUTSTANDING LEGAL SCHOLARS AND TEACHERS AND STUDENTS WHO ARE AMONG THE BEST AND THE BRIGHTEST. BROOKLYN LAW SCHOOL IS DEDICATED TO CONTRIBUTING TO THE ADVANCEMENT OF OUR UNDERSTANDING OF LAW, LEGAL INSTITUTIONS, AND SOCIETY AT LARGE. BROOKLYN LAW SCHOOL'S FACULTY PRODUCES AN IMPRESSIVE BODY OF WORK, INCLUDING CASEBOOKS, TREATISES, AND ARTICLES IN DISTINGUISHED LAW JOURNALS. THE FACULTY'S STATURE HAS GREATLY ENHANCED THE LAW SCHOOL'S REPUTATION THROUGHOUT THE UNITED STATES AND ABROAD. BROOKLYN LAW SCHOOL BOASTS MORE THAN A CENTURY OF EXPERIENCE IN TRAINING STUDENTS TO ENGAGE IN THE PRACTICE OF LAW.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 11	A DRAFT OF THE FORM 990 SHALL BE DISTRIBUTED BY THE CHIEF FINANCIAL OFFICER TO THE FINANCE COMMITTEE OF THE BOARD OF TRUSTEES FOR REVIEW PRIOR TO BEING SUBMITTED TO THE IRS. THE DRAFT FORM 990 SHALL BE DISTRIBUTED EARLY ENOUGH TO PROVIDE EACH FINANCE COMMITTEE MEMBER WITH A REASONABLE AMOUNT OF TIME FOR REVIEW AND SUBMISSION OF QUESTIONS OR COMMENTS PRIOR TO THE FILING DEADLINE. THE FINAL FORM 990 SHALL BE DISTRIBUTED TO EACH BOARD MEMBER PRIOR TO BEING FILED WITH THE IRS. THE DRAFT AND FINAL FORM 990 MAY BE DISTRIBUTED IN PERSON, BY REGULAR MAIL, E-MAIL, OR FAX.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	<p>THE CONFLICT OF INTEREST POLICY AND PROCEDURES IS DESIGNED TO ENSURE THAT WHENEVER A MATTER IS DISCUSSED OR A DECISION IS MADE BY THE LAW SCHOOL'S GOVERNING BOARD OR COMMITTEE, BOARD AND COMMITTEE MEMBERS FIRST ARE MADE AWARE OF THE EXISTENCE OF ANY ACTUAL OR POTENTIAL CONFLICTS OF INTEREST. THE POLICY ALSO REQUIRES THE LAW SCHOOL TO GATHER INFORMATION ABOUT SUCH CONFLICTS. THIS IS DONE BY REQUIRING EACH BOARD MEMBER, OFFICER, AND KEY EMPLOYEE AND ANY OTHER PERSON WHO REGULARLY ATTENDS THE LAW SCHOOL BOARD AND COMMITTEE MEETINGS TO COMPLETE AND FILE A CONFLICT OF INTEREST DISCLOSURE STATEMENT BEFORE SERVING ON THE LAW SCHOOL BOARD OR ANY COMMITTEE. THE DISCLOSURE STATEMENT REQUIRES EACH BOARD MEMBER, OFFICER, OR KEY EMPLOYEE TO DISCLOSE ANY BUSINESS OR PERSONAL INTERESTS, DIRECT OR INDIRECT, THAT THE PERSON MAY HAVE IN ANY ENTITY THAT DOES BUSINESS WITH THE LAW SCHOOL. THE POLICY AND THE DISCLOSURE STATEMENT CONTAIN THE INFORMATION AND DEFINITIONS EACH PERSON WILL NEED TO PROPERLY COMPLETE HIS OR HER PERSONAL DISCLOSURE STATEMENT. THE PROCEDURES ARE PERFORMED ANNUALLY. EACH TRUSTEE, OFFICER, KEY EMPLOYEE, AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POWERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS THAT SUCH PERSON- A HAS RECEIVED A COPY OF THE CONFLICT OF INTEREST POLICY AND PROCEDURES, B HAS READ AND UNDERSTANDS THE POLICY, C HAS AGREED TO COMPLY WITH THE POLICY, D UNDERSTANDS THAT THE LAW SCHOOL IS A TAX-EXEMPT ORGANIZATION AND THAT IN ORDER TO MAINTAIN ITS FEDERAL TAX EXEMPTION, IT MUST ENGAGE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	<p>THE EXECUTIVE COMPENSATION POLICY IS INTENDED TO COMPLY WITH IRS FORM 990 REPORTING AND APPLIES TO THE "COMPENSATION" OF BROOKLYN LAW SCHOOL'S "KEY EMPLOYEES" AND "OFFICERS" (A) REVIEW AND APPROVAL BY THE FINANCE COMMITTEE OF THE BOARD OF TRUSTEES THE COMPENSATION OF ANY KEY EMPLOYEE OR OFFICER THAT FULFILLS THE CRITERIA DEFINED IN THIS POLICY SHALL BE REVIEWED AND APPROVED BY THE FINANCE COMMITTEE, PROVIDED THAT ANY PERSONS WITH CONFLICTS OF INTEREST SHALL NOT BE INVOLVED IN THE REVIEW AND APPROVAL OF THE COMPENSATION ARRANGEMENT (1) APPLICABLE CONFLICT OF INTEREST POLICY PROVISIONS PURSUANT TO BROOKLYN LAW SCHOOL'S CONFLICT OF INTEREST POLICY AND PROCEDURES, THE FOLLOWING RESTRICTIONS APPLY WITH RESPECT TO THE INDIVIDUALS WHO MAY REVIEW AND APPROVE EXECUTIVE COMPENSATION ARRANGEMENTS A) A VOTING MEMBER OF THE BOARD OF TRUSTEES WHO RECEIVES COMPENSATION FOR SERVICES FROM BROOKLYN LAW SCHOOL, WHETHER DIRECTLY OR INDIRECTLY, AND ANY OTHER TRUSTEE WHO IS THAT VOTING MEMBER'S "IMMEDIATE FAMILY MEMBER," IS PRECLUDED FROM VOTING ON MATTERS PERTAINING TO THAT MEMBER'S COMPENSATION, OR THE COMPENSATION OF ANY OTHER MEMBER OF THE "INDEPENDENT EVALUATION COMMITTEE," OR ANY TRANSACTION WITH A BUSINESS IN WHICH EITHER THE MEMBER OR ANY OTHER MEMBER OF THE INDEPENDENT EVALUATION COMMITTEE HOLDS A "FINANCIAL INTEREST" B) A VOTING MEMBER OF ANY COMMITTEE WHOSE JURISDICTION INCLUDES COMPENSATION MATTERS AND WHO RECEIVES COMPENSATION FROM THE ORGANIZATION FOR SERVICES, WHETHER DIRECTLY OR INDIRECTLY, IS PRECLUDED FROM VOTING ON MATTERS PERTAINING TO HIS/HER COMPENSATION OR THE COMPENSATION OF ANY MORE SENIOR STAFF EXECUTIVE OF BROOKLYN LAW SCHOOL (B) USE OF DATA FOR COMPARABLE COMPENSATION PRIOR TO APPROVING THE COMPENSATION OF ANY KEY EMPLOYEE OR OFFICER, THE FINANCE COMMITTEE SHALL REVIEW AND EVALUATE HIS OR HER COMPENSATION USING DATA FOR COMPARING COMPENSATION OF SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILARLY SITUATED EDUCATIONAL INSTITUTIONS (C) CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING THE FINANCE COMMITTEE SHALL CONTEMPORANEOUSLY DOCUMENT AND MAINTAIN RECORDS OF ITS DELIBERATIONS AND DECISIONS REGARDING SUCH COMPENSATION ARRANGEMENTS</p>

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE LAW SCHOOL MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
REPORTABLE COMPENSATION	FORM 990, PART VII, SECTION A	THE ORGANIZATION, IN A FULL TRANSPARENCY POSTURE TO REPORTING, IS REPORTING ALL BENEFITS IN FULL IN PART VII, COLUMN F AND NOT APPLYING THE \$10,000 PER ITEM EXCEPTION FOR CERTAIN BENEFITS

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 9	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT 124,403 OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -201,233 ROUNDING -1