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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

Information about Form 990 and its instructions is at [www.IRS.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization
BROOKLYN LAW SCHOOL

Doing business as

Number and street (or P O box if mail is not delivered to street address)Room/suite

250 JORALEMON STREET

City or town, state or province, country, and ZIP or foreign postal code
BROOKLYN, NY 112013700

F Name and address of principal officer
NICHOLAS WALLARD
250 JORALEMON STREET
BROOKLYN, NY 112013700

H(a) Is this a group return for subordinates?

☐ Yes☒ No

H(b) Are all subordinates included?

☐ Yes☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

D Employer identification number

23-7227990

E Telephone number

(718) 625-2200

G Gross receipts \$ 122,083,053

I Tax-exempt status

☒ 501(c)(3)☐ 501(c) () ◀(insert no)☐ 4947(a)(1) or☐ 527

J Website: ▶ WWW BROOKLAW EDU

K Form of organization

☒ Corporation☐ Trust☐ Association☐ Other ▶

L Year of formation 1901

M State of legal domicile NY

Part I	Summary																																
Activities & Governance	<div>1 Briefly describe the organization's mission or most significant activities SEE SCHEDULE O FOR COMPLETE NARRATIVE</div>																																
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																																
	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>20</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>20</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2014 (Part V, line 2a)</td><td>5</td><td>919</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>1,252</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	3	20	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	919	6	Total number of volunteers (estimate if necessary)	6	1,252	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0								
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Revenue	<table><tr><td>8</td><td>Contributions and grants (Part VIII, line 1h)</td><td>Prior Year</td><td>Current Year</td></tr><tr><td>9</td><td>Program service revenue (Part VIII, line 2g)</td><td>5,571,534</td><td>3,455,629</td></tr><tr><td>10</td><td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td><td>57,739,956</td><td>59,222,189</td></tr><tr><td>11</td><td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td><td>31,632,306</td><td>6,309,875</td></tr><tr><td>12</td><td>Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td><td>2,321,026</td><td>3,793,122</td></tr><tr><td></td><td></td><td>97,264,822</td><td>72,780,815</td></tr></table>	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	9	Program service revenue (Part VIII, line 2g)	5,571,534	3,455,629	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,739,956	59,222,189	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	31,632,306	6,309,875	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,321,026	3,793,122			97,264,822	72,780,815								
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Net Assets or Fund Balances	<table><tr><td></td><td></td><td>Beginning of Current Year</td><td>End of Year</td></tr><tr><td>20</td><td>Total assets (Part X, line 16)</td><td>253,266,938</td><td>246,871,229</td></tr><tr><td>21</td><td>Total liabilities (Part X, line 26)</td><td>56,673,873</td><td>57,831,922</td></tr><tr><td>22</td><td>Net assets or fund balances Subtract line 21 from line 20</td><td>196,593,065</td><td>189,039,307</td></tr></table>			Beginning of Current Year	End of Year	20	Total assets (Part X, line 16)	253,266,938	246,871,229	21	Total liabilities (Part X, line 26)	56,673,873	57,831,922	22	Net assets or fund balances Subtract line 21 from line 20	196,593,065	189,039,307																
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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

2016-05-13

Date

Paid Preparer Use Only

Print/Type preparer's name
STEVEN LAPSKER

Firm's name ▶ RSM US LLP

Firm's address ▶ 1185 AVENUE OF THE AMERICAS
NEW YORK, NY 100362602

Preparer's signature
STEVEN LAPSKER

Firm's EIN ▶ 42-0714325

Phone no (212) 372-1000

Date

Check ☐ if self-employed

PTIN P00850484

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2014)

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

SEE SCHEDULE O FOR COMPLETE NARRATIVE

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 O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 64,340,362 including grants of \$ 28,330,614) (Revenue \$ 59,898,965)

THE EDUCATION OF STUDENTS IN PREPARATION FOR THE LEGAL PROFESSION IN THE FALL OF ACADEMIC YEAR 2014/2015 ENROLLMENT WAS APPROXIMATELY 1,141

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




















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

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

4e	Total program service expenses	64,340,362
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Part IV

Checklist of Required Schedules

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

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	27		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	315	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c. Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	Yes
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	919	
b. If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a. Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b. If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i>		3b	
4a. At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b. If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a. Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b. Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c. If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a. Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b. If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a. Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	No
b. If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c. Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d. If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e. Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f. Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g. If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h. If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a. Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b. Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a. Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b. Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a. Gross income from members or shareholders.		11a	
b. Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b. If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a. Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c. Enter the amount of reserves on hand.		13c	
14a. Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b. If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i>		14b	

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 or note to any line in this Part VI

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶
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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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, address, and telephone number of the person who possesses the organization's books and records ▶LAURIE H NEWITZ

Part VII

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

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

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

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

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

(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

Part VII

(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	4,323,703	0	732,304

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 67

		Yes	No
3	Did the organization list any former 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	788,058
JPMORGAN CHASE BANK NA 270 PARK AVE NEW YORK, NY 10017	INVESTMENT ADVISOR	421,593
SEYFARTH SHAW LLP 1270 AVE OF THE AMERICAS STE 2500 NEW YORK, NY 10020	LAWYERS/LAW FIRM	321,702
CULIN ART 175 SUNNYSIDE BLVD PLAINVIEW, NY 11803	FOOD/CATERING	317,464
EURO ART CONSTRUCTION 1631 GEORGE ST RIDGEWOOD, NY 11385	CONTRACTOR	266,532

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 ▶12

Part VIII

Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	5,489		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,450,140		
	g	Noncash contributions included in lines 1a-1f \$		96,504		
	h	Total. Add lines 1a-1f		3,455,629		
Program Service Revenue	Business Code					
	2a	TUITION & FEES	611310	59,142,184	59,142,184	
	b	FINANCIAL AID PROGRAMS	611310	73,528	73,528	
	c	STUDENT LOAN INTEREST	900099	6,477	6,477	
	d					
	e					
	f	All other program service revenue				
	g	Total. Add lines 2a-2f		59,222,189		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,285,286		3,285,286
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6a	(i) Real	(ii) Personal			
		Gross rents	7,901,184			
		b Less rental expenses	4,784,838			
		c Rental income or (loss)	3,116,346			
	d	Net rental income or (loss)		3,116,346		3,116,346
	7a	(i) Securities	(ii) Other			
		Gross amount from sales of assets other than inventory	47,541,989			
		b Less cost or other basis and sales expenses	44,517,400			
		c Gain or (loss)	3,024,589			
	d	Net gain or (loss)		3,024,589		3,024,589
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a			
	b	Less direct expenses	b			
	c	Net income or (loss) from fundraising events				
	9a	Gross income from gaming activities See Part IV, line 19	a			
	b	Less direct expenses	b			
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances	a			
	b	Less cost of goods sold	b			
	c	Net income or (loss) from sales of inventory				
	Miscellaneous Revenue		Business Code			
	11a	SETTLEMENTS/OTHER REFUNDS	900099	298,126	298,126	
	b	SPECIAL ALUMNI PROGRAMS	900099	186,963	186,963	
	c	JOURNAL / PUBLICATION / COURSE MA	900099	123,181	123,181	
	d	All other revenue		68,506	68,506	
	e	Total. Add lines 11a-11d		676,776		
	12	Total revenue. See Instructions		72,780,815	59,898,965	0
						9,426,221

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	28,330,614	28,330,614		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,262,450	1,244,028	617,322	401,100
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	795,950	696,380	61,784	37,786
7 Other salaries and wages	23,153,439	19,966,392	2,264,196	922,851
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,665,293	1,436,068	162,850	66,375
9 Other employee benefits	4,529,248	3,905,802	442,919	180,527
10 Payroll taxes	1,667,746	1,438,183	163,090	66,473
11 Fees for services (non-employees)				
a Management				
b Legal	145,587		145,587	
c Accounting	248,389		248,389	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	404,164		404,164	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	717,215	139,765	572,344	5,106
12 Advertising and promotion	262,538	187,410	38,237	36,891
13 Office expenses	848,410	520,496	179,476	148,438
14 Information technology	1,014,974	576,895	377,861	60,218
15 Royalties				
16 Occupancy	2,687,643	110,801	2,576,842	
17 Travel	322,362	248,425	37,870	36,067
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,017,152	637,827	227,793	151,532
20 Interest	1,948,605	1,635,890	257,869	54,846
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,055,094	1,725,289	271,962	57,843
23 Insurance	414,480	40,824	373,656	
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 ACQUISTIONS/AUD	931,948	866,702	65,246	
b SUBCRIPTIONS & PUBLICAT	155,830	146,201	4,621	5,008
c MEMBERSHIPS	123,341	43,255	77,019	3,067
d COMMENCEMENT/YEAR BOOK	91,736	91,736		
e All other expenses	631,557	351,379	271,136	9,042
25 Total functional expenses. Add lines 1 through 24e	76,425,765	64,340,362	9,842,233	2,243,170
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

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

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		1,600	1	1,600
	2	Savings and temporary cash investments		15,761,141	2	11,282,684
	3	Pledges and grants receivable, net		2,631,970	3	2,562,566
	4	Accounts receivable, net		443,038	4	430,233
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		162,957	5	159,672
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		496,845	9	492,496
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a154,184,135			
	b	Less accumulated depreciation	10b50,105,828	105,646,443	10c	104,078,307
	11	Investments—publicly traded securities		120,116,286	11	120,437,741
	12	Investments—other securities See Part IV, line 11		719,770	12	632,573
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		7,286,888	15	6,793,357
	16	Total assets. Add lines 1 through 15 (must equal line 34)		253,266,938	16	246,871,229
Liabilities	17	Accounts payable and accrued expenses		7,098,341	17	7,864,307
	18	Grants payable			18	
	19	Deferred revenue		711,771	19	1,144,741
	20	Tax-exempt bond liabilities		40,619,644	20	40,474,871
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		8,244,117	25	8,348,003
	26	Total liabilities. Add lines 17 through 25		56,673,873	26	57,831,922
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		159,803,309	27	150,795,172
	28	Temporarily restricted net assets		20,160,601	28	20,411,416
	29	Permanently restricted net assets		16,629,155	29	17,832,719
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		196,593,065	33	189,039,307
	34	Total liabilities and net assets/fund balances		253,266,938	34	246,871,229

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	72,780,815
2	Total expenses (must equal Part IX, column (A), line 25)	2	76,425,765
3	Revenue less expenses Subtract line 2 from line 1	3	-3,644,950
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	196,593,065
5	Net unrealized gains (losses) on investments	5	-3,525,828
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	-382,980
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	189,039,307

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? 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		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	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	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?	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	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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STUART SUBOTNICK ESQ CHAIRMAN OF THE BOARD OF TRUSTEES	1 00	X						0	0	0
(1) FRANCIS J AQUILA ESQ VICE CHAIRMAN OF THE BOARD	1 00	X						0	0	0
(2) BURNSIDE E ANDERSON III ESQ TRUSTEE	1 00	X						0	0	0
(3) DAVID M BARSE ESQ TRUSTEE	2 00	X						0	0	0
(4) FREDERICK COHEN ESQ TRUSTEE	2 00	X						0	0	0
(5) JEFFREY J FEIL ESQ TRUSTEE	1 00	X						0	0	0
(6) MARTIN A FISCHER ESQ TRUSTEE	1 00	X						0	0	0
(7) JEFFREY D FORCHELLI ESQ TRUSTEE	1 00	X						0	0	0
(8) DEBRA HUMPHREYS ESQ TRUSTEE	1 00	X						0	0	0
(9) ROBERT M KAUFMAN ESQ TRUSTEE	1 00	X						0	0	0
(10) HON CLAIRE R KELLY TRUSTEE	1 00	X						0	0	0
(11) EILEEN T NUGENT ESQ TRUSTEE	1 00	X						0	0	0
(12) JOHN P OSWALD ESQ TRUSTEE	1 00	X						0	0	0
(13) MANUEL H QUINTANA ESQ TRUSTEE	1 00	X						0	0	0
(14) FLORENCE SUBIN ESQ TRUSTEE	1 00	X						0	0	0
(15) STEVEN L ZELKOWITZ ESQ TRUSTEE	1 00	X						0	0	0
(16) HON EDWARD R KORMAN BOARD VICE CHAIR - THRU 10/2014	1 00	X						0	0	0
(17) HON HERMAN BADILLO TRUSTEE	1 00	X						0	0	0
(18) SASHA LINNEY ESQ GRADUATE TRUSTEE	1 00	X						0	0	0
(19) TYLER KORFF ESQ GRADUATE TRUSTEE	1 00	X						0	0	0
(20) NICHOLAS W ALLARD ESQ PRESIDENT, DEAN & PROFESSO	40 00			X				505,544	0	98,764
(21) LAURIE H NEWITZ TREASURER & CHIEF FINANCIAL OFFICER	40 00			X				276,751	0	47,682
(22) STACY CAPLOW ASSOC DEAN FOR PROF LEGAL ED	40 00			X				255,804	0	29,285
(23) DANA BRAKMAN-REISER VICE DEAN	40 00			X				236,561	0	56,791
(24) MICHAEL T CAHILL VICE DEAN	40 00			X				219,421	0	46,057

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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(26) HENRY W HAVERSTICK III DEAN ADMISSION & FINANCIAL AID	40 00				X			233,015	0	33,703
(1) LINDA S HARVEY ASSISTANT DEAN OF EXTERNAL AFFAIRS	40 00				X			201,225	0	23,979
(2) AARON TWERSKI PROFESSOR OF LAW	40 00					X		343,148	0	46,047
(3) MARILYN R WALTER PROFESSOR OF LAW	40 00					X		292,260	0	24,825
(4) NEIL B COHEN PROFESSOR OF LAW	40 00					X		281,588	0	49,223
(5) ANITA BERNSTEIN PROFESSOR OF LAW	40 00					X		277,951	0	37,637
(6) JOEL M GORA PROFESSOR OF LAW	40 00					X		273,156	0	46,545
(7) JOAN G WEXLER FORMER PRESIDENT	40 00						X	510,177	0	105,096
(8) BERYL R JONES-WOODIN FORMER ASSOCIATE DEAN FOR STUDENTS	40 00						X	166,046	0	39,199
(9) MICHAEL A GERBER FORMER DEAN & ASSOC DEAN FOR DEVELOPMENT	40 00						X	251,056	0	47,471

SCHEDULE A
(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization BROOKLYN LAW SCHOOL	Employer identification number 23-7227990
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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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

(i)Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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						
4 Total. 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)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
11 Total support Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						▶

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2013 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
b 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
17a 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
b 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						▶

Part IIIPart 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15		
16 Public support percentage from 2013 Schedule A, Part III, line 15	16		

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17		
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18		
19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶			
b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶			
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶			

Part IV

Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990) .	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).	10b	
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.			
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

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

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization BROOKLYN LAW SCHOOL	Employer identification number 23-7227990
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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 value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II

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

1

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

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

2

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

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

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III

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

1a

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

b

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

(i) Revenue 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

Revenue included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2014

Part IIIOrganizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

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

b☐Scholarly research

c☒Preservation for future generations

d☐Loan or exchange programs

e☐Other
- 4Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5During 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 IVEscrow 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.

- 1aIs the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
- ☐Yes

☐No
- bIf "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|---------------------------------|--------|
| | Amount |
| 1cBeginning balance | |
| 1dAdditions during the year | |
| 1eDistributions during the year | |
| 1fEnding balance | |
- 2aDid the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
- ☐Yes

☐No
- bIf "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part VEndowment Funds.

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

- | | | | | | |
|---|-----------------|---------------|---------------------|---------------------|--------------------|
| | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
| 1aBeginning of year balance | 133,265,987 | 117,055,082 | 105,828,691 | 93,803,704 | 74,497,250 |
| bContributions | 2,965,645 | 3,790,548 | 4,029,911 | 4,618,824 | 4,463,795 |
| cNet investment earnings, gains, and losses | 2,644,453 | 17,218,471 | 11,713,688 | 11,426,408 | 17,768,679 |
| dGrants or scholarships | | | | | |
| eOther expenditures for facilities and programs | 9,039,787 | 4,798,114 | 4,517,208 | 4,020,245 | 2,926,020 |
| fAdministrative expenses | | | | | |
| gEnd of year balance | 129,836,298 | 133,265,987 | 117,055,082 | 105,828,691 | 93,803,704 |
- 2Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- aBoard designated or quasi-endowment

72.730%

bPermanent endowment

13.520%

cTemporarily restricted endowment

13.750%
- The percentages in lines 2a, 2b, and 2c should equal 100%
- 3aAre there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i)unrelated organizations

3a(i)

Yes

No

(ii)related organizations

3a(ii)

Yes

No

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

3b

4Describe in Part XIII the intended uses of the organization's endowment funds
- Part VILand, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.
- | Description of property | (a) Cost or other basis (investment) | (b)Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|--------------------------------|------------------------------|----------------|
| 1a Land | | 8,864,406 | | 8,864,406 |
| b Buildings | | 144,071,755 | 49,607,377 | 94,464,378 |
| c Leasehold improvements | | | | |
| d Equipment | | 1,170,624 | 498,451 | 672,173 |
| e Other | | 77,350 | | 77,350 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 104,078,307 |
- Schedule D (Form 990) 2014

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

1	Total revenue, gains, and other support per audited financial statements	1	46,476,836
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	-3,525,828
b	Donated services and use of facilities	2b	11,000
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	4,401,858
e	Add lines 2a through 2d	2e	887,030
3	Subtract line 2e from line 1	3	45,589,806
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	27,191,009
c	Add lines 4a and 4b	4c	27,191,009
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	72,780,815

Part XII

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

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

1	Total expenses and losses per audited financial statements	1	54,030,594
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	11,000
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	4,784,838
e	Add lines 2a through 2d	2e	4,795,838
3	Subtract line 2e from line 1	3	49,234,756
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	27,191,009
c	Add lines 4a and 4b	4c	27,191,009
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	76,425,765

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART III, LINE 4	THE COLLECTION OF ART ARE DONATIONS REPRESENTING VARIOUS ASPECTS OF THE PRACTICE OF LAW
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.
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 IS SUBJECT TO TAXES ON UNRELATED BUSINESS INCOME. THE LAW SCHOOL FILES TAX AND INFORMATION RETURNS WITH THE INTERNAL REVENUE SERVICE AND WITH NEW YORK STATE. TAX YEARS SUBSEQUENT TO 2011 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. AT JUNE 30, 2015, 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, 2015 AND 2014.
PART XI, LINE 2D - OTHER ADJUSTMENTS	RENTAL PROPERTY EXPENSE 4,784,838. CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT 107,473. OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -490,453.
PART XI, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP EXPENSE - NET IN REVENUE 27,191,009
PART XII, LINE 2D - OTHER ADJUSTMENTS	RENTAL PROPERTY EXPENSE 4,784,838
PART XII, LINE 4B - OTHER ADJUSTMENTS	SCHOLARSHIP EXPENSE - NET IN REVENUE 27,191,009

[illegible]

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047

2014

Open to Public Inspection

Name 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

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

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

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 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

YES

NO

1

Yes

2

Yes

3

Yes

4a

Yes

4b

Yes

4c

Yes

4d

Yes

5a

No

5b

No

5c

No

5d

No

5e

No

5f

No

5g

No

5h

No

6a

Yes

6b

No

7

Yes

Part III Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions)

Return Reference	Explanation
SCHEDULE E, PART I, LINE 3	THE POLICY IS PUBLISHED ON THE BROOKLYN LAW SCHOOL WEBSITE
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 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.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

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 its grants and other 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 its grants and other assistance outside the United States.
- 3 Activites 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
(1) EUROPE (INCLUDING ICELAND & GREENLAND) -	0	0	PROGRAM SERVICES	INTERNATIONAL STUDY ABROAD	41,100
(2) EAST ASIA AND THE PACIFIC	0	0	PROGRAM SERVICES	INTERNATIONAL STUDY ABROAD	37,072
(3)					
(4)					
(5)					
3a Sub-total	0	0			78,172
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			78,172

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.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

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 ▶

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.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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; do not file with Form 990)*

☐ 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, Information 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; do not file with Form 990)*

☐ Yes

☒ No

Additional Data

Software ID:

Software Version:

EIN: 23-7227990

Name: BROOKLYN LAW SCHOOL

Part V Supplemental Information

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).

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

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

OMB No 1545-0047

2014

Open to Public
Inspection

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 Domestic Organizations and Domestic Governments. 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 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 grant 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 Domestic Individuals. 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	1123	27,191,009			
(2) FELLOWSHIPS	245	625,143			
(3) LOAN FORGIVENESS	67	339,979			
(4) PRIZES AND AWARDS	91	30,750	1,419	FMV	PLAQUES, MEDALS AND LETTER OPENERS
(5) FWS MATCH - OUTSIDE MATCH	369	142,314			

Part IV	Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.
Return Reference	Explanation
PART I, LINE 2	SCHOLARSHIPS ARE AWARDED TO STUDENTS ATTENDING BROOKLYN LAW SCHOOL AND ARE A DIRECT OFFSET OF TUITION FELLOWSHIPS ARE AWARDED TO STUDENTS UNDER STRICT SELECTION CRITERIA 'LOAN FORGIVENESS' ARE PAID DIRECTLY TO THE LENDER OR REQUIRES PROOF OF DEBT REDUCTION FROM THE STUDENT

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input checked="" type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input checked="" type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>			
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	1b	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes	
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. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>			
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: <div><div>a Receive a severance payment or change-of-control payment?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a		No
		4b		No
		4c		No
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: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 5a or 5b, describe in Part III.	5a		No
		5b		No
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: <div><div>a The organization?</div><div>b Any related organization?</div></div> If "Yes," to line 6a or 6b, describe in Part III.	6a		No
		6b		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.	8	Yes	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		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 in column(B) 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

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.

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/DEAN IS 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 PROVIDES CLEANING SERVICES TO THE FORMER PRESIDENT IN ACCORDANCE WITH AN AGREEMENT WHEREBY SHE CONTINUES TO RESIDE IN AN APARTMENT LOCATED AT 205 STATE STREET
PART I, LINE 7	FORMER PRESIDENT WEXLER CONTINUES TO BE A MEMBER OF THE FACULTY AND RETAINS CONTINUED USE OF THE APARTMENT AT 205 STATE STREET SUBSEQUENT TO HER TENURE AS PRESIDENT OF THE LAW SCHOOL IN AN AGREEMENT ENTERED INTO IN DECEMBER, 2011, THE LAW SCHOOL AGREED TO ALLOW FORMER PRESIDENT WEXLER TO OCCUPY THE APARTMENT FOR THE DURATION OF HER LIFETIME
PART I, LINE 8	THE AMOUNT REPORTED IN FORM 990, PART VII FOR NICHOLAS W ALLARD, ESQ PRESIDENT/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

Additional Data

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 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 in column (B) reported as deferred in prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
NICHOLAS W ALLARD ESQ, PRESIDENT, DEAN & PROFESSOR	(i) 500,000 (ii) 0	(i) 0 (ii) 0	(i) 5,544 (ii) 0	(i) 25,000 (ii) 0	(i) 73,764 (ii) 0	(i) 604,308 (ii) 0	(i) 0 (ii) 0
LAURIE H NEWITZ, TREASURER & CHIEF FINANCIAL OFFICER	(i) 271,207 (ii) 0	(i) 0 (ii) 0	(i) 5,544 (ii) 0	(i) 26,000 (ii) 0	(i) 21,682 (ii) 0	(i) 324,433 (ii) 0	(i) 0 (ii) 0
STACY CAPLOW, ASSOC DEAN FOR PROF LEGAL ED	(i) 239,000 (ii) 0	(i) 0 (ii) 0	(i) 16,804 (ii) 0	(i) 24,204 (ii) 0	(i) 5,081 (ii) 0	(i) 285,089 (ii) 0	(i) 0 (ii) 0
DANA BRAKMAN-REISER, VICE DEAN	(i) 218,288 (ii) 0	(i) 0 (ii) 0	(i) 18,273 (ii) 0	(i) 23,139 (ii) 0	(i) 33,652 (ii) 0	(i) 293,352 (ii) 0	(i) 0 (ii) 0
MICHAEL T CAHILL, VICE DEAN	(i) 218,648 (ii) 0	(i) 0 (ii) 0	(i) 773 (ii) 0	(i) 23,139 (ii) 0	(i) 22,918 (ii) 0	(i) 265,478 (ii) 0	(i) 0 (ii) 0
HENRY W HAVERSTICK III, DEAN ADMISSION & FINANCIAL AID	(i) 223,353 (ii) 0	(i) 0 (ii) 0	(i) 9,662 (ii) 0	(i) 22,800 (ii) 0	(i) 10,903 (ii) 0	(i) 266,718 (ii) 0	(i) 0 (ii) 0
LINDA S HARVEY, ASSISTANT DEAN OF EXTERNAL AFFAIRS	(i) 198,412 (ii) 0	(i) 0 (ii) 0	(i) 2,813 (ii) 0	(i) 19,841 (ii) 0	(i) 4,138 (ii) 0	(i) 225,204 (ii) 0	(i) 0 (ii) 0
AARON TWERSKI, PROFESSOR OF LAW	(i) 305,102 (ii) 0	(i) 0 (ii) 0	(i) 38,046 (ii) 0	(i) 26,000 (ii) 0	(i) 20,047 (ii) 0	(i) 389,195 (ii) 0	(i) 0 (ii) 0
MARILYN R WALTER, PROFESSOR OF LAW	(i) 113,310 (ii) 0	(i) 0 (ii) 0	(i) 178,950 (ii) 0	(i) 11,930 (ii) 0	(i) 12,895 (ii) 0	(i) 317,085 (ii) 0	(i) 0 (ii) 0
NEIL B COHEN, PROFESSOR OF LAW	(i) 250,108 (ii) 0	(i) 0 (ii) 0	(i) 31,480 (ii) 0	(i) 26,000 (ii) 0	(i) 23,223 (ii) 0	(i) 330,811 (ii) 0	(i) 0 (ii) 0
ANITA BERNSTEIN, PROFESSOR OF LAW	(i) 262,019 (ii) 0	(i) 0 (ii) 0	(i) 15,932 (ii) 0	(i) 26,000 (ii) 0	(i) 11,637 (ii) 0	(i) 315,588 (ii) 0	(i) 0 (ii) 0
JOEL M GORA, PROFESSOR OF LAW	(i) 255,594 (ii) 0	(i) 0 (ii) 0	(i) 17,562 (ii) 0	(i) 26,000 (ii) 0	(i) 20,545 (ii) 0	(i) 319,701 (ii) 0	(i) 0 (ii) 0
JOAN G WEXLER, FORMER PRESIDENT	(i) 499,509 (ii) 0	(i) 0 (ii) 0	(i) 10,668 (ii) 0	(i) 26,000 (ii) 0	(i) 79,096 (ii) 0	(i) 615,273 (ii) 0	(i) 0 (ii) 0
BERYL R JONES-WOODIN, FORMER ASSOCIATE DEAN FOR STUDENTS	(i) 162,332 (ii) 0	(i) 0 (ii) 0	(i) 3,714 (ii) 0	(i) 17,298 (ii) 0	(i) 21,901 (ii) 0	(i) 205,245 (ii) 0	(i) 0 (ii) 0
MICHAEL A GERBER, FORMER DEAN & ASSOC DEAN FOR DEVELOP	(i) 239,012 (ii) 0	(i) 0 (ii) 0	(i) 12,044 (ii) 0	(i) 24,905 (ii) 0	(i) 22,566 (ii) 0	(i) 298,527 (ii) 0	(i) 0 (ii) 0

Schedule K
(Form 990)

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

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer 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	649905MZ6	07-22-2009	22,195,460	REFUND PORTION OF BONDS ISSUED ON 08/20/2003		X		X		X
B	DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649905R63	07-25-2012	53,833,478	REFUND PORTION OF BONDS ISSUED ON 08/20/2003	X			X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased			30,220,000					
3	Total proceeds of issue	22,198,003		53,916,629					
4	Gross proceeds in reserve funds	2,235,254							
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	442,227		785,705					
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	261,093		75,000					
11	Other spent proceeds	19,259,429		53,055,924					
12	Other unspent proceeds								
13	Year of substantial completion	2006		2006		YesNoYesNo			
		Yes	No	Yes	No				
14	Were the bonds issued as part of a current refunding issue?	X			X				
15	Were the bonds issued as part of an advance refunding issue?		X	X					
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

Part III Private Business Use									
		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				
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X					

Part III

Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
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?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d	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?								
4	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	0 440 %		0 440 %					
5	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								
6	Total of lines 4 and 5	0 440 %		0 440 %					
7	Does the bond issue meet the private security or payment test?		X		X				
8a	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				
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	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					

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?	X		X					
b	Exception to rebate?		X		X				
c	No rebate due?		X		X				
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X				
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the 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				
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					
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
	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					

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
PART II, LINE 3 (BOTH COLUMNS)	THE DIFFERENCE WITH THE AMOUNT LISTED IN PART I, COLUMN (E) FOR THE 2009 BONDS IS ATTRIBUTABLE TO INVESTMENT EARNINGS FROM PROCEEDS ON DEPOSIT IN THE DEBT SERVICE RESERVE FUND THE DIFFERENCE WITH THE AMOUNT LISTED IN PART I, COLUMN (E) FOR BONDS ISSUED ON 7/25/2012 (THE "2012 BONDS") IS ATTRIBUTABLE TO INVESTMENT EARNINGS FROM PROCEEDS ON DEPOSIT IN AN ESCROW FUND ("DEFEASANCE ESCROW") WHICH REFUNDED A PORTION OF A PRIOR ISSUE OF BONDS (THE "2003 BONDS") ON 7/1/2013

Return Reference	Explanation
PART II, LINE 11 (BOTH COLUMNS)	AMOUNTS LISTED INCLUDE PROCEEDS SPENT TO REFUND PRIOR ISSUE OF BONDS

Return Reference	Explanation
PART III, ALL LINES (BOTH COLUMNS)	DOES NOT INCLUDE INFORMATION RELATING TO THE USE OF PROCEEDS FROM PRIOR ISSUES OF BONDS WHICH WERE ISSUED BEFORE JANUARY 1, 2003

Return Reference	Explanation
PART III, LINE 4 (BOTH 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 PURPOSE ON THE BASIS OF A PRO-RATA ALLOCATION THE 2009 AND 2012 BONDS BOTH REFUNDED A PRO-RATA PORTION OF THE 2003 BONDS AND, AS A RESULT, THE PRIVATE BUSINESS USE FOR BOTH REFUNDING ISSUES IS EQUAL

Return Reference	Explanation
PART III, LINE 5 (BOTH COLUMNS)	THE TAXPAYER PERIODICALLY LEASES OUT A PORTION OF THE PROJECT FINANCED WITH PROCEEDS FROM THE 2009 BONDS AND THE 2012 BONDS TO OUTSIDE USERS. A SMALL PORTION OF SUCH USE MAY BE IN A TRADE OR BUSINESS THAT IS UNRELATED TO THE TAXPAYER'S EXEMPT PURPOSE. THE AGGREGATE AMOUNT OF SUCH USE WOULD NOT BE IN EXCESS OF 1/10 OF 1 PERCENT OF THE PROJECTS FINANCED WITH PROCEEDS FROM THE BONDS OR THE 2012 BONDS.

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

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.
► Attach to Form 990 or Form 990-EZ.
► Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization BROOKLYN LAW SCHOOL	Employer identification number 23-7227990
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Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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?
				YesNo

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

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$

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	159,672		No	Yes		Yes	

Total	► \$	159,672			
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Part III Grants or Assistance Benefiting Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 27.				
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

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

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
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SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

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

OMB No 1545-0047

2014

Open to Public Inspection

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	9	96,504	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

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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

Yes

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

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

Cat No 51227J

Schedule M (Form 990) (2014)

Part III

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

Return Reference	Explanation
PART I, COLUMN (B)	THE NUMBER REPRESENTED ABOVE IS BASED ON NUMBER OF CONTRIBUTORS

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

Return Reference	Explanation
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

Return Reference	Explanation
FORM 990, PART I, LINE 6	NUMBER OF VOLUNTEERS 152 CAREER CENTER PROGRAMS & MENTORS 72 CLASS CHAIRS 57 LAW FIRM CHALLENGE REP'S 301 ALUMNI 43 PRESIDENT'S ADVISORY COUNCIL/BOARD OF TRUSTEES 127 STUDENTS 500 SYMPOSIA/EVENTS/OTHER

Return Reference	Explanation
FORM 990, PART III, LINE 1	<p>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.</p>

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.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>THE CONFLICT OF INTEREST POLICY AND PROCEDURES ARE 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>

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>

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE LAW SCHOOL MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC UPON REQUEST FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D)

Return Reference	Explanation
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

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT 107,473 OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -490,453