

# Return of Organization Exempt From Income Tax

**2007**

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

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

**A For the 2007 calendar year, or tax year beginning** \_\_\_\_\_, **and ending** \_\_\_\_\_

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Termination  
 Amended return  
 Application pending

**C Name of organization**  
 NATIONAL EMPLOYMENT LAW PROJECT, INC  
 Number and street (or P O box if mail is not delivered to street address) Room/suite  
 80MAIDEN LANE 509  
 City or town State or country ZIP + 4  
 NEW YORK NY 10038

**D Employer identification number**  
13-2758558

**E Telephone number**  
212-285-3025 x307

**F Accounting method:**  Cash  Accrual  
 Other (specify) \_\_\_\_\_

**G Website:** www.nelp.org

**J Organization type** (check only one)  501(c) ( 3 ) (insert no)  4947(a)(1) or  527

**K** Check here  if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **1,741,261**

**H and I are not applicable to section 527 organizations**  
**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** If "Yes," enter number of affiliates \_\_\_\_\_  
**H(c)** Are all affiliates included?  Yes  No (If "No," attach a list. See instructions.)  
**H(d)** Is this a separate return filed by an organization covered by a group ruling?  Yes  No  
**I** Group Exemption Number \_\_\_\_\_

**M** Check  if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

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

		1a		1b		1c		1d		1e	
<b>1</b> Contributions, gifts, grants, and similar amounts received:											
<b>a</b> Contributions to donor advised funds		0									
<b>b</b> Direct public support (not included on line 1a)		1,630,965									
<b>c</b> Indirect public support (not included on line 1a)		0									
<b>d</b> Government contributions (grants) (not included on line 1a)		0									
<b>e</b> Total (add lines 1a through 1d) (cash \$ 1,630,965 noncash \$ 0)										1,630,965	
<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)										76,181	
<b>3</b> Membership dues and assessments										0	
<b>4</b> Interest on savings and temporary cash investments										34,115	
<b>5</b> Dividends and interest from securities										0	
<b>6 a</b> Gross rents		6a									
<b>b</b> Less: rental expenses		6b									
<b>c</b> Net rental income or (loss). Subtract line 6b from line 6a										6c 0	
<b>7</b> Other investment income (describe _____)										7 0	
<b>8 a</b> Gross amount from sales of assets other than inventory		(A) Securities		(B) Other							
<b>b</b> Less: cost or other basis and sales expenses		0		8a		0					
<b>c</b> Gain or (loss) (attach schedule)		0		8b		0					
<b>d</b> Net gain or (loss). Combine line 8c, columns (A) and (B)		0		8c		0					
<b>9</b> Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>											
<b>a</b> Gross revenue (not including \$ 0 of contributions reported on line 1b)		9a		0							
<b>b</b> Less: direct expenses other than fundraising expenses		9b		0							
<b>c</b> Net income or (loss) from special events. Subtract line 9b from line 9a										9c 0	
<b>10 a</b> Gross sales of inventory, less returns and allowances		10a		0							
<b>b</b> Less: cost of goods sold		10b		0							
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a										10c 0	
<b>11</b> Other revenue (from Part VII, line 103)										11 0	
<b>12</b> Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11										12 1,741,261	
<b>13</b> Program services (from line 44, column (B))										13 1,288,886	
<b>14</b> Management and general (from line 44, column (C))										14 271,927	
<b>15</b> Fundraising (from line 44, column (D))										15 47,428	
<b>16</b> Payments to affiliates (attach schedule)										16 0	
<b>17</b> Total expenses. Add lines 16 and 44, column (A)										17 1,608,241	
<b>18</b> Excess or (deficit) for the year. Subtract line 17 from line 12										18 133,020	
<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))										19 1,289,551	
<b>20</b> Other changes in net assets or fund balances (attach explanation)										20 0	
<b>21</b> Net assets or fund balances at end of year. Combine lines 18, 19, and 20										21 1,422,571	

SCANNED JUN 25 2008

RECEIVED  
 MAY 21 2008  
 NEW YORK, NY

89  
517.19 17

**Part II Statement of Functional Expenses** All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions )

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>22 a</b>	Grants paid from donor advised funds (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	22a	0	0	
<b>22 b</b>	Other grants and allocations (attach schedule) (cash \$ <u>0</u> noncash \$ <u>0</u> ) If this amount includes foreign grants, check here <input type="checkbox"/>	22b	0	0	
<b>23</b>	Specific assistance to individuals (attach schedule)	23	0	0	
<b>24</b>	Benefits paid to or for members (attach schedule)	24	0	0	
<b>25 a</b>	Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a	79,365	57,365	12,000
<b>b</b>	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b	0	0	0
<b>c</b>	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c	0		
<b>26</b>	Salaries and wages of employees not included on lines 25a, b, and c	26	718,417	564,905	139,579
<b>27</b>	Pension plan contributions not included on lines 25a, b, and c	27	38,939	30,371	7,400
<b>28</b>	Employee benefits not included on lines 25a - 27	28	180,861	141,073	34,362
<b>29</b>	Payroll taxes	29	64,427	50,253	12,241
<b>30</b>	Professional fundraising fees	30	0		
<b>31</b>	Accounting fees	31	0		
<b>32</b>	Legal fees	32	0		
<b>33</b>	Supplies	33	20,000	17,000	2,000
<b>34</b>	Telephone	34	28,993	25,514	2,319
<b>35</b>	Postage and shipping	35	0		
<b>36</b>	Occupancy	36	93,075	82,837	7,446
<b>37</b>	Equipment rental and maintenance	37	21,371	16,988	3,633
<b>38</b>	Printing and publications	38	8,308	5,837	1,329
<b>39</b>	Travel	39	96,911	79,467	10,660
<b>40</b>	Conferences, conventions, and meetings	40	5,068	5,068	
<b>41</b>	Interest	41	0		
<b>42</b>	Depreciation, depletion, etc. (attach schedule)	42	37,722	33,573	4,149
<b>43</b>	Other expenses not covered above (itemize):				
<b>a</b>	Consultants	43a	146,971	116,107	30,864
<b>b</b>	Library	43b	26,288	26,288	0
<b>c</b>	Insurance	43c	9,402	6,205	2,821
<b>d</b>	Other	43d	32,123	30,035	1,124
<b>e</b>		43e	0	0	0
<b>f</b>		43f	0	0	0
<b>g</b>		43g	0	0	0
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15).	44	1,608,241	1,288,886	271,927

**Joint Costs.** Check  if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?  Yes  No  
 If "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$ \_\_\_\_\_,  
 (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.



**Part IV Balance Sheets** (See the instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)	
		Beginning of year		End of year	
Assets	45 Cash—non-interest-bearing	923,285	45	1,001,264	
	46 Savings and temporary cash investments		46		
	47 a Accounts receivable	47a	0		
	b Less: allowance for doubtful accounts	47b	0	47c 0	
	48 a Pledges receivable	48a	0		
	b Less: allowance for doubtful accounts	48b	0	48c 0	
	49 Grants receivable		418,434	49	520,737
	50 a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		0	50a	0
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			50b	
	51 a Other notes and loans receivable (attach schedule)	51a	0		
	b Less: allowance for doubtful accounts	51b	0	51c	0
	52 Inventories for sale or use			52	
	53 Prepaid expenses and deferred charges		26,714	53	13,233
	54 a Investments—publicly-traded securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54a	0
	b Investments—other securities (attach schedule)	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	0	54b	0
	55 a Investments—land, buildings, and equipment basis	55a	0		
	b Less: accumulated depreciation (attach schedule)	55b	0	55c	0
	56 Investments—other (attach schedule)		0	56	0
	57 a Land, buildings, and equipment basis	57a	237,661		
	b Less: accumulated depreciation (attach schedule)	57b	184,842	57c	52,819
58 Other assets, including program-related investments (describe <input checked="" type="checkbox"/> DEPOSITS )		19,545	58	19,545	
59 Total assets (must equal line 74) Add lines 45 through 58		1,473,124	59	1,607,598	
Liabilities	60 Accounts payable and accrued expenses	25,932	60	6,633	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b Mortgages and other notes payable (attach schedule)		0	64b	0
	65 Other liabilities (describe <input type="checkbox"/> See attached statement )		157,641	65	178,394
	66 Total liabilities. Add lines 60 through 65		183,573	66	185,027
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	878,051	67	847,571	
	68 Temporarily restricted	411,500	68	575,000	
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)		1,289,551	73	1,422,571	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.		1,473,124	74	1,607,598	

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions)**

<b>a</b>	Total revenue, gains, and other support per audited financial statements		<b>a</b>	1,741,261
<b>b</b>	Amounts included on line a but not on Part I, line 12:			
1	Net unrealized gains on investments	<b>b1</b>		
2	Donated services and use of facilities	<b>b2</b>		
3	Recoveries of prior year grants	<b>b3</b>		
4	Other (specify) _____	<b>b4</b>	0	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	1,741,261
<b>d</b>	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify) _____	<b>d2</b>	0	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	Total revenue (Part I, line 12). Add lines <b>c</b> and <b>d</b>		<b>e</b>	1,741,261

**Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>a</b>	Total expenses and losses per audited financial statements		<b>a</b>	1,608,241
<b>b</b>	Amounts included on line a but not on Part I, line 17:			
1	Donated services and use of facilities	<b>b1</b>		
2	Prior year adjustments reported on Part I, line 20	<b>b2</b>		
3	Losses reported on Part I, line 20	<b>b3</b>		
4	Other (specify) _____	<b>b4</b>	0	
	Add lines <b>b1</b> through <b>b4</b>		<b>b</b>	0
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>		<b>c</b>	1,608,241
<b>d</b>	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	<b>d1</b>		
2	Other (specify) _____	<b>d2</b>	0	
	Add lines <b>d1</b> and <b>d2</b>		<b>d</b>	0
<b>e</b>	Total expenses (Part I, line 17) Add lines <b>c</b> and <b>d</b>		<b>e</b>	1,608,241

**Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions.)**

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name BRUCE HERMAN Str 80 MAIDEN LANE City NEW YORK ST NY ZIP 10038	Title Exec Direct Hr/WK 40	79,365	0	0
Name JAMES HAUGHTC Str 133-35 DUANE ST City NEW YORK ST NY ZIP 10013	Title Member Hr/WK Part	0	0	0
Name JONATHAN HIAT Str 815 16 ST NW City WASHINGTON ST DC ZIP 20006	Title Member Hr/WK Part	0	0	0
Name PAUL IGASAKI Str 2120 L ST NW City WASAHINTON ST DC ZIP 20037	Title Member Hr/WK Part	0	0	0
Name LUCILLE LOGAN Str 524 N. LAIRD City OKLAHOMA CITY ST OK ZIP 73104	Title Member Hr/WK Part	0	0	0
Name WALTER M MEG Str 817 BROADWAY City NEW YORK ST NY ZIP 10003	Title Member Hr/WK Part	0	0	0
Name MICHAEL SHEN Str 225 BROADWAY City NEW YORK ST NY ZIP 10007	Title Member Hr/WK Part	0	0	0
Name BETH SHULMAN Str 5721 CHEVY CHASE City WASHINGTON ST DC ZIP 20015	Title Pres Hr/WK Part	0	0	0
Name WILLIAM E SPRIC Str 2400 SIXTH ST City WASHINGTON ST DC ZIP 20059	Title Member Hr/WK Part	0	0	0
Name THOMAS WEEKS Str 555 BUTTLES AVE City COLUMBUS ST OH ZIP 43215	Title Member Hr/WK Part	0	0	0

<b>Part V-A Current Officers, Directors, Trustees, and Key Employees</b> (continued)		Yes	No
<b>75 a</b>	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . 10		
<b>b</b>	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .	<b>75b</b>	X
<b>c</b>	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization" . . . . . If "Yes," attach a statement that includes the information described in the instructions.	<b>75c</b>	X
<b>d</b>	Does the organization have a written conflict of interest policy? . . . . .	<b>75d</b>	X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				
Name <u>N/A</u> Str City ST ZIP				

<b>Part VI Other Information</b> (See the instructions.)		Yes	No
<b>76</b>	Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . . . .	<b>76</b>	X
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . . If "Yes," attach a conformed copy of the changes	<b>77</b>	X
<b>78 a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>78a</b>	X
<b>b</b>	If "Yes," has it filed a tax return on Form 990-T for this year?	<b>78b</b>	N/A
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .	<b>79</b>	X
<b>80 a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .	<b>80a</b>	X
<b>b</b>	If "Yes," enter the name of the organization ▶ . . . . . and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81 a</b>	Enter direct and indirect political expenditures. (See line 81 instructions )	<b>81a</b>	0
<b>b</b>	Did the organization file Form 1120-POL for this year? . . . . .	<b>81b</b>	X

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III)		
	82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	84b N/A		
85	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members	N/A	
d	Section 162(e) lobbying and political expenditures	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	N/A	
86	501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12.		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs. Enter: a Gross income from members or shareholders		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <input type="text" value="0"/> , section 4912 <input type="text" value="0"/> ; section 4955 <input type="text" value="0"/>		
b	501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="text" value="0"/>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization <input type="text" value="0"/>		
e	All organizations: At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations: Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds: Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
89g		N/A	
90 a	List the states with which a copy of this return is filed <input type="text" value="NY"/>		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)		
90b			
91 a	The books are in care of <input type="text" value="Name JUNIE DESIRE"/> Telephone no. <input type="text" value="(212)285-3025"/> Located at <input type="text" value="AS ADDRESSED"/> City <input type="text" value=""/> ST <input type="text" value=""/> ZIP + 4 <input type="text" value=""/>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <input type="text" value=""/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X

**Part VI Other Information (continued)**

c At any time during the calendar year, did the organization maintain an office outside of the United States? **91c** Yes No X

If "Yes," enter the name of the foreign country ▶

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here  and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** N/A

**Part VII Analysis of Income-Producing Activities (See the instructions.)**

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a LEGAL FEES					75,450
b OTHER					731
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	34,115	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		34,115	76,181
105 Total (add line 104, columns (B), (D), and (E))					110,296

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions)**

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)**

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage ownership	(C)	(D)	(E)

**Part X Information Regarding Transfers Associated**

(a) Did the organization, during the year, receive any funds, directly or indirectly

(b) Did the organization, during the year, pay premiums, directly or

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)



**Part XI** Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13)

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	.....			
b	.....			
c	.....			
<b>Totals</b>				0

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	.....			
b	.....			
c	.....			
<b>Totals</b>				0

**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

**Please Sign Here**

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

Signature of officer: *Christine L. Owens* Date: *5/13/08*

Type or print name and title: *Christine L. Owens, Executive Director*

**Paid Preparer's Use Only**

Preparer's signature: *Barry Popick* Date: *5/5/2008* Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: *BARRY POPICK CPA* EIN: *13-2936880*

*2048 WILLIAMSBRIDGE ROAD, BRONX, NY 10461* Phone no: *732-547-8437*

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n),  
or 4947(a)(1) Nonexempt Charitable Trust

OMB No 1545-0047

**2007**

Department of the Treasury  
Internal Revenue Service

**Supplementary Information—(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization <b>NATIONAL EMPLOYMENT LAW PROJECT, INC</b>	Employer identification number <b>13-2758558</b>
---	---

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Andrew Stettner, C/O NELP 55 John St New York, NY 10038 USA	Policy Director	75,867		
Richard McHugh, C/O NELP 550 John St New York, NY 10038 USA	Attorney	76,788		
Rebecca Smith, C/O NELP 550 John St New York, NY 10038 USA	Attorney	74,110		
Maurice Emsellem, C/O NELP 55 John St New York, NY 10038 USA	Attorney	72,504		
Catherine Ruckelshaus, C/O NELP 55 John St New York, NY 10038 USA	Attorney	56,203		
Total number of other employees paid over \$50,000 ▶		2		

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services ▶		0

**Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services**  
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services ▶		0

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

Schedule A (Form 990 or 990-EZ) 2007

**Part III Statements About Activities** (See page 2 of the instructions )

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B )</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>	1	X
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions )</p> <p><b>a</b> Sale, exchange, or leasing of property?</p> <p><b>b</b> Lending of money or other extension of credit?</p> <p><b>c</b> Furnishing of goods, services, or facilities?</p> <p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? See part Vm, Form 990</p> <p><b>e</b> Transfer of any part of its income or assets?</p>		X
<p><b>3 a</b> Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments )</p> <p><b>b</b> Did the organization have a section 403(b) annuity plan for its employees?</p> <p><b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement</p> <p><b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>		X
<p><b>4 a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g</p> <p><b>b</b> Did the organization make any taxable distributions under section 4966?</p> <p><b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person?</p>		X
<p><b>d</b> Enter the total number of donor advised funds owned at the end of the tax year ► _____</p> <p><b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____</p> <p><b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____</p> <p><b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____</p>		

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of the instructions )

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state  City  ST  Country
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11 b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12  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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

**Provide the following information about the supported organizations.** (See page 8 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
					0
					0
					0
					0
					0
					0
<b>Total</b>					0

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 8 of the instructions )

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) *Use cash method of accounting.*

**Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28)	1,640,454	1,316,602	1,022,597	815,532	4,795,185
<b>16</b> Membership fees received					0
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	55,000	257,315	450,050	683	763,048
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	35,853	10,720	696	749	48,018
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge					0
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets		5,516	65		5,581
<b>23</b> Total of lines 15 through 22	1,731,307	1,590,153	1,473,408	816,964	5,611,832
<b>24</b> Line 23 minus line 17	1,676,307	1,332,838	1,023,358	816,281	4,848,784
<b>25</b> Enter 1% of line 23	17,313	15,902	14,734	8,170	
<b>26 Organizations described on lines 10 or 11:</b>	<p><b>a</b> Enter 2% of amount in column (e), line 24</p> <p><b>b</b> Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts</p> <p><b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)</p> <p><b>d</b> Add Amounts from column (e) for lines 18 <u>48,018</u> 19 _____ 22 <u>5,581</u> 26b _____</p> <p><b>e</b> Public support (line 26c minus line 26d total)</p> <p><b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))</p>				<p><b>26a</b> 96,976</p> <p><b>26b</b></p> <p><b>26c</b> 4,848,784</p> <p><b>26d</b> 53,599</p> <p><b>26e</b> 4,795,185</p> <p><b>26f</b> 98.89%</p>
<b>27 Organizations described on line 12:</b>	<p><b>a</b> For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person" Do not file this list with your return. Enter the sum of such amounts for each year</p> <p>(2006) _____ (2005) _____ (2004) _____ (2003) _____</p> <p><b>b</b> For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11b, as well as individuals) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year</p> <p>(2006) _____ (2005) _____ (2004) _____ (2003) _____</p> <p><b>c</b> Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____</p> <p><b>d</b> Add Line 27a total _____ and line 27b total _____</p> <p><b>e</b> Public support (line 27c total minus line 27d total)</p> <p><b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e) <b>27f</b> _____</p> <p><b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))</p> <p><b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))</p>				<p><b>27c</b> 0</p> <p><b>27d</b> 0</p> <p><b>27e</b> 0</p> <p><b>27g</b> 0.00%</p> <p><b>27h</b> 0.00%</p>
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant Do not file this list with your return. Do not include these grants in line 15					

**Part V Private School Questionnaire** (See page 9 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

	Yes	No
<b>29</b> 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?		
<b>30</b> 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?		
<b>31</b> 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, attach a separate statement ) ----- ----- -----		
<b>32</b> Does the organization maintain the following		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b> 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, attach a separate statement ) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to		
<b>a</b> Students' rights or privileges?		
<b>b</b> Admissions policies?		
<b>c</b> Employment of faculty or administrative staff?		
<b>d</b> Scholarships or other financial assistance?		
<b>e</b> Educational policies?		
<b>f</b> Use of facilities?		
<b>g</b> Athletic programs?		
<b>h</b> Other extracurricular activities?  If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement ) ----- -----		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
<b>35</b> 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," attach an explanation		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions )  
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

Check  **a** if the organization belongs to an affiliated group      Check  **b** if you checked "a" and "limited control" provisions apply

**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred )

		(a) Affiliated group totals	(b) To be completed for all electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	3,947
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	16,254
38	Total lobbying expenditures (add lines 36 and 37)	38	20,201
39	Other exempt purpose expenditures	39	1,588,040
40	Total exempt purpose expenditures (add lines 38 and 39)	40	1,608,241
41	Lobbying nontaxable amount Enter the amount from the following table— If the amount on line 40 is—      The lobbying nontaxable amount is— Not over \$500,000      20% of the amount on line 40 Over \$500,000 but not over \$1,000,000      \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000      \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000      \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000      \$1,000,000	41	230,412
42	Grassroots nontaxable amount (enter 25% of line 41)	42	57,603
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below  
 See the instructions for lines 45 through 50 on page 13 of the instructions )

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45	Lobbying nontaxable amount	20,201	7,136	7,434	34,771
46	Lobbying ceiling amount (150% of line 45(e))				52,157
47	Total lobbying expenditures	20,201	7,136	7,434	34,771
48	Grassroots nontaxable amount	3,947	461	2,192	6,600
49	Grassroots ceiling amount (150% of line 48(e))				9,900
50	Grassroots lobbying expenditures	3,947	461	2,192	6,600

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 14 of the instructions )

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities





**Line 1 (990) - Public Support and Contributions**

	Cash	Non Cash
<b>Line 1a - Contributions to Donor Advised Funds</b>		
<b>Line 1b - Direct public support</b>		
1 Contributions	1,630,965	1
2 Membership dues and assessments (contributions from the public)		2
3 Commercial co-venture		3
4 Special events contributions (Line 9 - Special Events)	0	4
5		5
6		6
7		7
8		8
9		9
<b>10 Total</b>	<b>1,630,965</b>	<b>10 0</b>
<b>Line 1c - Indirect public support</b>		
<b>Line 1d - Government contributions (grants)</b>		



**Part IV, Line 58 (990) - Other Assets**

19,545

19,545

Description		Beginning	End
1	DEPOSITS	19,545	19,545
2			
3			
4			
5			
6			
7			
8			
9			
10			

**Part IV, Line 65 (990) - Other Liabilities**

157,641

178,394

Description		Beginning	End
1	ACCRUED VACATION	63,404	61,982
2	ANNUALIZED RENT OBLIGATION	30,082	36,412
3	DEFERRED INCOME	64,155	80,000
4			
5			
6			
7			
8			
9			
10			

**Part VII, Line 93 (990) - Program Service Revenue**

	Unrelated business income		Excluded by section 512, 513, or 514		
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	(E) Related or exempt function income
a	LEGAL FEES				75,450
b	OTHER				731
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					
w					
x					
y					
z					

**Part IV-A, Line 22 (Sch A (990/990-EZ)) - Other Income**

Description	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
1 Miscellaneous		5,516	65		5,581
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
Total of Other Income	0	5,516	65	0	5,581