

EQUAL JUSTICE AMERICA



ANNUAL REPORT

FISCAL YEAR 2022 - 2023

MAKING A DIFFERENCE SINCE 1993

EQUAL JUSTICE AMERICA, INC.

FINANCIAL STATEMENTS

JUNE 30, 2023 AND 2022

EQUAL JUSTICE AMERICA, INC
INDEX TO FINANCIAL STATEMENTS
For The Years Ended JUNE 30, 2023 and 2022

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INDEPENDENT ACCOUNTANTS' AUDIT REPORT

To The Members of
Equal Justice America, Inc:

Opinion

We have audited the accompanying financial statements of Equal Justice America, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Equal Justice America, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Equal Justice America, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the combined financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the combined financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Equal Justice America, Inc.'s ability to continue as a going concern within one year after the date that the combined financial statements are available to be issued.

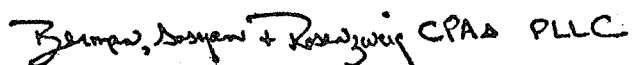
Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the combined financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the combined financial statements, whether due to fraud or error, and the design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Equal Justice America, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the combined financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Equal Justice America, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.


Berman, Sosman & Rosenzweig, CPAs PLLC
Jericho, New York
December 21, 2023

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2023 AND 2022

Assets

	<u>2023</u>	<u>2022</u>
Current Assets:		
Cash and cash equivalents	\$ 225,579	\$ 98,765
Investments	80,400	205,711
Prepaid Expenses	5,073	6,400
Promises to Give (Net)	<u>64,626</u>	<u>65,518</u>
Current Assets	<u>375,678</u>	<u>376,394</u>
Property and Equipment (Net)	<u>8,176</u>	<u>-0-</u>
Total Assets	<u>\$ 383,854</u>	<u>\$ 376,394</u>

Liabilities and Net Assets (Deficit)

Current Liabilities:		
Accounts payable	\$ 43,526	\$ 22,454
Credit Card payable	17,605	11,519
Grants Payable	489,084	458,518
Loan Payable- SBA	3,480	2,166
Loan Payable - Equipment	<u>882</u>	<u>0</u>
Total Current Liabilities	<u>554,577</u>	<u>494,657</u>
Non-Current Liabilities:		
Loans Payable - SBA	151,268	147,834
Loan Payable - Equipment	<u>4,843</u>	<u>0</u>
Total Non-Current Liabilities	<u>156,111</u>	<u>147,834</u>
Total Liabilities	<u>710,688</u>	<u>642,491</u>
Net Assets		
Without Donor Restrictions	(521,177)	(543,330)
With Donor Restrictions	<u>194,343</u>	<u>277,233</u>
Total Net Assets (Deficit)	<u>(326,834)</u>	<u>(266,097)</u>
Total Liabilities and Net Assets (Deficit)	<u>\$ 383,854</u>	<u>\$ 376,394</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
CHANGE IN NET ASSETS WITHOUT DONOR		
RESTRICTIONS REVENUE AND PUBLIC SUPPORT		
Contributions	\$ 1,223,862	\$ 1,207,057
Other Income	0	0
Interest Income	221	249
Realized (losses) on sales of investments	(17,942)	(5,940)
Net Appreciation (Depreciation) in Fair Value of investments	16,202	(15,720)
Net Assets Released from Restrictions	<u>374,213</u>	<u>486,122</u>
Total Revenue and Public Support	<u>1,596,556</u>	<u>1,671,768</u>
Expenses:		
Program Expenses- Grants and Fellowships	927,876	1,100,590
Fundraising Expenses	350,903	319,168
General and administrative expenses	<u>295,624</u>	<u>284,597</u>
Total Expenses	<u>1,574,403</u>	<u>1,704,355</u>
Increase/ (Decrease) in Net Assets Without Donor Restrictions	<u>22,153</u>	<u>(32,587)</u>
Change in Net Assets With Donor Restrictions		
Contributions	291,323	325,836
Net Assets Released from Restrictions:	<u>(374,213)</u>	<u>(486,122)</u>
Increase in Net Assets with Donor Restrictions	<u>(82,890)</u>	<u>(160,286)</u>
Increase (Decrease) in Net Assets	(60,737)	(192,873)
Net Assets (Deficit)- Beginning of Year	<u>(266,097)</u>	<u>(73,224)</u>
Net Assets (Deficit)- End of Year	<u>\$ (326,834)</u>	<u>\$ (266,097)</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Cash flows from operating activities:	<u>2023</u>	<u>2022</u>
Increase (Decrease) in Net Assets	(\$ 60,737)	(\$192,873)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation of Property and Equipment	1,404	-0-
Decrease/ (Increase) in operating assets:		
Prepaid Expenses	1,327	(2,174)
Promises to Give (Net)	892	47
Increase (decrease) in operating liabilities:		
Changes in assets and liabilities:		
Accounts Payable	21,072	1,402
Credit Card Payable	6,086	5,253
Grants payable	<u>30,566</u>	<u>97,473</u>
Net cash provided (used) by operating activities	<u>610</u>	<u>(90,872)</u>
Cash flows from investing activities:		
Sale of Investments	125,311	49,100
Unrealized Losses (Gains)	122,353	21,660
Acquisitions of Property and Equipment	<u>9,580</u>	<u>0</u>
Net cash provided by investing activities	<u>115,731</u>	<u>70,760</u>
Cash flows from Financial activities:		
Bank Loan Borrowings	7,016	-0-
Bank Loan Payments	(2,268)	-0-
Equipment Loan Borrowings	6,190	-0-
Equipment Loan Payments	<u>(465)</u>	<u>-0-</u>
Net cash provided by financing activities	<u>10,473</u>	<u>-0-</u>
 (Decrease)/Increase in Cash and Cash Equivalents	 126,814	 (20,112)
Cash and Cash Equivalents- Beginning of Year	<u>98,765</u>	<u>118,877</u>
Cash and Cash Equivalents- End of Year	<u>\$ 225,579</u>	<u>\$ 98,765</u>
Supplemental Disclosures:		
Interest Paid	<u>\$ 10,366</u>	<u>\$ N/A</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program</u>	<u>Fundraising</u>	<u>General and Admin</u>	<u>Total - 2023</u>
Grants and Fellowships	\$ 687,890	0	0	687,890
Salaries	149,603	237,556	179,470	566,629
Benefit Expense	13,818	25,326	13,048	52,192
Payroll Taxes	11,573	18,376	13,883	43,832
Consulting and Prof Fees	9,212	9,212	9,214	27,638
Licenses & Permits	22,207	0	0	22,207
Mailing List	0	11,635	0	11,635
Insurance	650	650	651	1,951
Advertising & Marketing	0	10,493	10,494	20,987
Occupancy Expense	6,680	6,680	6,680	20,040
Telephone	3,940	3,940	3,940	11,820
Office Expense &Supplies	1,424	1,424	2,848	5,696
Computer & Website Expense	7,847	7,848	7,848	23,543
Printing & Postage	0	10,087	0	10,087
Dues & Subscriptions	878	878	1,757	3,513
Temporary Help	6,330	6,330	6,330	18,990
Merchant & Bank Fees	0	0	28,627	28,627
Research	5,356	0	0	5,356
Depreciation	468	468	468	1,404
Interest	0	0	10,366	10,366
	<u>0</u>	<u>0</u>	<u>10,366</u>	<u>10,366</u>
Total	<u>\$ 927,876</u>	<u>\$ 350,903</u>	<u>\$ 295,624</u>	<u>\$ 1,574,403</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Program</u>	<u>Fundraising</u>	<u>General and Admin</u>	<u>Total - 2022</u>
Grants and Fellowships	\$ 869,899	0	0	869,899
Salaries	136,831	223,156	175,597	535,584
Benefit Expense	19,792	2,778	12,152	34,722
Payroll Taxes	10,944	17,848	14,043	42,835
Consulting and Prof Fees	12,689	12,689	12,688	38,066
Licenses & Permits	17,732	0	0	17,732
Research	9,573	0	0	9,573
Insurance	631	630	630	1,891
Advertising & Marketing	0	31,125	0	31,125
Occupancy Expense	6,565	6,565	6,564	19,694
Telephone	3,807	3,808	3,807	11,422
Office Expense &Supplies	1,612	1,612	1,612	4,836
Computer & Website Expense	9,679	9,679	9,678	29,036
Printing & Postage	0	8,442	0	8,442
Dues & Subscriptions	836	836	1,672	3,344
Temporary Help	0	0	15,798	15,798
Merchant & Bank Fees	<u>0</u>	<u>0</u>	<u>30,356</u>	<u>30,356</u>
 Total	 <u>\$ 1,100,590</u>	 <u>\$ 319,168</u>	 <u>\$ 284,597</u>	 <u>\$ 1,704,355</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	<u>Total – 2023</u>	<u>Total - 2022</u>
Grants and Fellowships	\$ 687,890	869,899
Salaries	566,629	535,584
Benefit Expense	52,192	34,722
Payroll Taxes	43,832	42,835
Consulting and Prof Fees	27,638	38,066
Licenses & Permits	22,207	17,732
Mailing List	11,635	9,573
Insurance	1,951	1,891
Advertising & Marketing	20,987	31,125
Occupancy Expense	20,040	19,694
Telephone	11,820	11,422
Office Expense &Supplies	5,696	4,836
Computer & Website Expense	23,543	29,036
Printing & Postage	10,087	8,442
Dues, Licenses & Subscriptions	3,513	3,344
Temporary Office Help	18,990	15,798
Merchant & Bank Fees	28,627	30,356
Research	5,356	0
Depreciation	1,404	0
Interest	10,366	0
Total	<u>\$ 1,574,403</u>	<u>\$ 1,704,355</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 1.

NATURE OF ACTIVITIES:

Equal Justice America, Inc.. (the organization) is a non-profit organization that provides grants to legal services that deliver civil assistance to the poor.

NOTE 2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting:

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents:

For purposes of the statements of cash flows, Equal Justice America, Inc. considers all highly liquid debt instruments, purchased with a maturity of three months or less, to be cash equivalents.

Property and Equipment

It is the organization's policy to capitalize significant expenditures for property and equipment. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Depreciation is being computed by the straight-line method over five to seven years for accounting and income tax purposes.

Promises to Give

Unconditional promises to give (pledges), less an allowance for uncollectible amounts where applicable, are recognized as increases in net assets without donor restrictions when the pledge is made.

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -continued

Net Assets

Net Assets of the organization are classified based upon the existence or absence of donor-imposed restrictions, as follows:

Net Assets without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations and are therefore, available for the general operations of the organization.

Net Assets with Donor Restrictions

Net assets that are subject to donor-imposed stipulations that will be met either by actions of the organization and/or the passage of time. As such restrictions are satisfied, net assets with donor restriction are reclassified to net assets without donor restriction in the accompanying statement of activities as net assets released from restrictions.

Contributions:

Contributions are reported at fair value at the date the contribution is received. Contributions received are recorded as net asset with donor restrictions if they are received with donor stipulations that limit the use of the donations.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include expenses related to employee compensation and benefits, occupancy expenses, office expenses and insurance which are all allocated on the basis of estimates time and effort.

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -continued**

Tax Status

Equal Justice America, Inc. is a Not-For-Profit organization exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has made no provision for federal income taxes on the accompanying financial statements. In addition, Equal Justice America, Inc. has been determined by the Internal Revenue Service not to be a “Private Foundation” within the meaning of Section 509 (a) of the Internal Revenue Code.

NOTE 3. **CONCENTRAION OF CREDIT RISK**

Equal Justice America, Inc. maintains various bank and money market accounts that at times may exceed insured credit limits. The organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to such balances.

NOTE 4. **INVESTMENTS AND FAIR VALUE MEASUREMENTS**

Investments are stated at fair value and consisted of the following at December 31:

	<u>2023</u>	<u>2022</u>
Bonds	\$ 37,476	0
Mutual Funds	42,924	113,097
Equities	<u>0</u>	<u>92,614</u>
Total	<u>\$ 80,400</u>	<u>\$ 205,711</u>

Purchases of marketable securities are initially recorded at cost; donated securities are recorded at fair value on the date of the contribution. Realized and unrealized gains and losses are recorded separately in the statement of activities. Investment fees have been netted against income in the statement of activities.

The organization values its investments at fair value, based on prices provided to it by its custodian. In determining fair value, the highest priority is given to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

EQUAL JUSTICE AMERICA, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 31, 2023 AND 2022

NOTE 4. **INVESTMENTS AND FAIR VALUE MEASUREMENTS – continued**

The three levels of the fair value hierarchy are as follows:

Level 1: Quoted prices (unadjusted) for identical investments in active markets

Level 2: Other significant observable inputs (including, quoted prices for similar investments, interest rates, credit risk, etc.)

Level 3: Significant unobservable inputs

The following is a summary of the inputs used in valuing the organization’s investments at December 31:

	<u>2023</u>	<u>2022</u>
Level 1	\$ 80,400	\$205,711
Level 2	-0-	-0-
Level 3	<u>-0-</u>	<u>-0-</u>
Total	<u>\$ 80,400</u>	<u>\$205,711</u>

The organization invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the organizations statement of financial position.

NOTE 5. **PROMISES TO GIVE (NET)**

Promises to Give (Net) are recorded when the pledge is made by the donor. As of June 30, 2023 and 2022, the organization has received pledges of \$286,609 and \$108,031, respectively, and has provided an allowance for doubtful accounts on these promises of \$221,983 and \$42,513, respectively, for amounts not expected to be collected. All other pledges are expected to be received within one year.

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 6: **PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at JUNE 30:

	<u>2023</u>	<u>2022</u>
Furniture and Equipment	\$ 1,185	\$ 1,185
Machinery and equipment	<u>38,196</u>	<u>28,616</u>
Subtotal	39,381	29,801
Less: Accumulated depreciation	<u>(31,205)</u>	<u>(29,801)</u>
	<u>\$ 8,176</u>	<u>\$ -0-</u>

NOTE 7: **GRANTS PAYABLE**

The organization provides Grants, which at times provide for payments extending over a number of years. As of June 30, 2023 and 2022, \$130,000 of Grants Payable are to be paid beyond a period of twelve months from the balance sheet date, during the fiscal year ended June 30, 2024 and 2023, respectively.

NOTE 8: **LOANS PAYABLE**

On May 21, 2020 the organization was granted an Economic Injury Disaster loan through the U.S. Small Business Administration in the amount of \$150,000. The loan bears interest at a rate of 2.75% and matures November, 2050. Monthly payments of \$641 are due beginning November 2022 and will be applied first to interest and the remainder to the outstanding principal.

Future minimum principal payments under the loan are as follows:

Year Ended June 30,	
2024	\$ 3,480
2025	3,577
2026	3,676
2027	3,779
Thereafter	<u>140,236</u>
Total	<u>\$154,748</u>

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023 AND 2022

NOTE 9: LOANS PAYABLE – EQUIPMENT LOANS

On March 8, 2023 the Company entered into a 5 year equipment loan with Centric Business System at 22.3% percent finance rate with monthly payments of \$54. As of June 30, 2023 the balance was \$1,961, which includes \$234 of short term loan and \$1,727 of long term loan.

On September 8, 2022 the Company entered into a 5 year equipment loan with Centric Business System at 13.82% percent finance rate with monthly payments of \$94. As of June 30, 2022 the balance was \$3,764, which includes \$648 of short term loan and \$3,116 of long term loan.

NOTE 10: **NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are subject to the following purpose or time restrictions.

	<u>2023</u>	<u>2022</u>
Subject to purpose restrictions:		
Specific university/college fellowships and grants	\$194,343	\$ 277,233
Total net assets with donor restrictions	<u>\$194,343</u>	<u>\$ 277,233</u>

NOTE 11: **LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects the organization’s financial assets as of the balance sheets date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheets date.

	<u>2023</u>	<u>2022</u>
Financial Assets at year end	\$ 380,185	\$ 369,993
Less those unavailable for general expenditures within one year, due to:		
Donor-restrictions for specific university/college fellowships and grants	(194,343)	(277,233)
Financial Assets available to meet cash needs for general expenditures within one year	<u>\$ 185,842</u>	<u>\$92,760</u>

As part of its liquidity management, the organization maintains excess cash in a savings account and mutual funds.

NOTE 12: OPERATING LEASE

The organization leases office space under an operating lease which ran from September 1, 2018 through August 31, 2019. Since that time the organization leases the space monthly. The monthly rental expense is approximately \$1,500 per month.

NOTE 13: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 21, 2023, the date which the financial statements were available to be issued. No events have occurred that would require adjustments to, or disclosure in, the financial statements.

Form **990**

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **07/01/22** and ending **06/30/23**

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending

C Name of organization
EQUAL JUSTICE AMERICA, INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
13540 E BOUNDARY ROAD

City or town, state or province, country, and ZIP or foreign postal code
MIDLOTHIAN VA 23112

F Name and address of principal officer:
DAN RUBEN
1218 SEMPLE COURT
FREDERICKSBURG VA 22402

D Employer identification number
13-3708596

E Telephone number
804-744-4200

G Gross receipts \$ **1,639,032**

H(a) Is this a group return for subsidiaries? Yes No

H(b) Are all subsidiaries included? Yes No

If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.EQUALJUSTICEAMERICA.ORG**

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other


L Year of formation: **1992** **M** State of legal domicile: **VA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDES GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT DELIVER LEGAL ASSISTANCE TO THE POOR AND DISADVANTAGED. THE GRANTS ARE ISSUED TO SPONSOR FELLOWSHIPS FOR LAW SCHOOL STUDENTS		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	16
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,532,893	Current Year 1,515,185
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-5,691	-17,720
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,527,202	1,497,465
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	869,899	687,890
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	613,141	662,653
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	350,435	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	221,315	223,861
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,704,355	1,574,404
19 Revenue less expenses. Subtract line 18 from line 12	-177,153	-76,939	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 376,394	End of Year 383,854
	21 Total liabilities (Part X, line 26)	642,491	710,688
	22 Net assets or fund balances. Subtract line 21 from line 20	-266,097	-326,834

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  5/9/2024
Date

DAN RUBEN **EXECUTIVE DIRECTOR**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: **RICHARD SOSMAN** Preparer's signature: **RICHARD SOSMAN** Date: **05/08/24** Check if self-employed if PTIN **P00523272**

Firm's name: **Berman, Sosman & Rosenzweig, CPAs, PLLC** Firm's EIN: **11-3408121**

Firm's address: **30 Jericho Executive Plaza Suite 200C** Phone no.: **516-826-7600**

Jericho, NY 11753

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

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROVIDES GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT DELIVER LEGAL ASSISTANCE TO THE POOR AND DISADVANTAGED. THE GRANTS ARE ISSUED TO SPONSOR FELLOWSHIPS FOR LAW SCHOOL STUDENTS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

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 \$ including grants of \$) (Revenue \$)
GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT SERVE THE POOR AND DISADVANTAGED

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ **928,813** including grants of \$ **687,890**) (Revenue \$)

4e Total program service expenses **928,813**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
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		X
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		X
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
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		X
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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
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	X	
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		X
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		X
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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
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		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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		X
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		X
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		X
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		X
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		X
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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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? If "Yes," complete Schedule I, Parts I and II	X	

Part IV Checklist of Required Schedules (continued)

		Yes	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>		X
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>		X
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>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
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			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
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>		X
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>		X
25b			X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a			X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b			X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
29			X
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>		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
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>		X
32			X
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>		X
33			X
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>		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
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>		X
36			X
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>		X
37			X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	
38		X	

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		
1a			2
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
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	2a	16
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	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	X
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	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
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	X
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	
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	
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	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
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	
9	Sponsoring organizations maintaining donor advised funds.		
a	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	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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	1a 5		
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 on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent	1b 5		
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		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
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		X
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		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
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 on Schedule O.	9		X

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	X
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	X
b Describe on 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	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
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	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on 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	X
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 **PA, RI, VA, WI**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on 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

**DAN RUBEN
MIDLOTHIAN**

13540 EAST BOUNDRY RD

VA 23112

804-744-4200

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and 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.

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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) DAN RUBEN EXECUTIVE DIRECTOR	40.00 0.00	X		X				98,145	0	0
(2) STEPHEN HOUGHTON DIRECTOR	0.00 0.00	X						0	0	0
(3) SONIA MARQUEZ SECRETARY	0.00 0.00	X						0	0	0
(4) LISA TRACY DIRECTOR	0.00 0.00	X						0	0	0
(5) DAVID SANTACROCE PRESIDENT	0.00 0.00			X				0	0	0
(6) LARRY ZABAR TREASURER	0.00 0.00			X				0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										

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					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,515,185				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			1,515,185			
	Program Service Revenue	2a	Business Code				
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		221	221			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	123,626			
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b	141,567				
c Gain or (loss)	7c	-17,941					
d Net gain or (loss)			-17,941	-17,941			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			1,497,465	-17,720	0	0	

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	687,890	687,890		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	98,145	49,073	24,536	24,536
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	468,484	100,530	154,934	213,020
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	52,192	13,818	13,048	25,326
10 Payroll taxes	43,832	11,573	13,883	18,376
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	22,795	7,599	7,598	7,598
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	4,843	1,614	1,615	1,614
12 Advertising and promotion	20,987		10,494	10,493
13 Office expenses	19,296	2,302	4,605	12,389
14 Information technology	23,543	7,847	7,848	7,848
15 Royalties				
16 Occupancy	20,040	6,680	6,680	6,680
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	10,367		10,367	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,404	1,404		
23 Insurance	1,951	650	651	650
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MERCHANT & BANK FEES	28,627		28,627	
b LICENSES & PERMITS	22,207	22,207		
c TEMPORARY HELP	18,990	6,330	6,330	6,330
d TELEPHONE	11,820	3,940	3,940	3,940
e All other expenses	16,991	5,356		11,635
25 Total functional expenses. Add lines 1 through 24e	1,574,404	928,813	295,156	350,435
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) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	98,765	2	225,579
	3 Pledges and grants receivable, net	65,518	3	64,626
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	6,400	9	5,073
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 39,381		
	b Less: accumulated depreciation	10b 31,205	10c	8,176
	11 Investments—publicly traded securities	205,711	11	80,400
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	376,394	16	383,854	
Liabilities	17 Accounts payable and accrued expenses	33,973	17	61,131
	18 Grants payable	458,518	18	489,084
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		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	150,000	25	160,473
	26 Total liabilities. Add lines 17 through 25	642,491	26	710,688
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-543,330	27	-521,177
	28 Net assets with donor restrictions	277,233	28	194,343
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
32 Total net assets or fund balances	-266,097	32	-326,834	
33 Total liabilities and net assets/fund balances	376,394	33	383,854	

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	1,497,465
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,574,404
3	Revenue less expenses. Subtract line 2 from line 1	3	-76,939
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-266,097
5	Net unrealized gains (losses) on investments	5	16,202
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-326,834

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 on 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		X
b 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	X	
c 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 on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

EQUAL JUSTICE AMERICA, INC

Employer identification number

13-3708596

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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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 1-10 above (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		
(A)						
(B)						
(C)						
(D)						
(E)						
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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 5 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 2022 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2022. 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 <input type="checkbox"/>		
b 33 1/3% support test—2021. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. 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 <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. 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 <input type="checkbox"/>		
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 <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,047,010	1,171,548	1,284,175	1,532,893	1,515,185	6,550,811
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	89	40	4,908	249	221	5,507
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	1,047,099	1,171,588	1,289,083	1,533,142	1,515,406	6,556,318
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.)						6,556,318

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	1,047,099	1,171,588	1,289,083	1,533,142	1,515,406	6,556,318
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 on 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.)	1,047,099	1,171,588	1,289,083	1,533,142	1,515,406	6,556,318
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.74 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2022.** 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—2021.** 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 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c 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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

		Yes	No
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 on lines 11b and 11c below, the governing body of a supported organization?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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 officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described on line 2, above, 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 governmental entity (see instructions).	
2	Activities Test. Answer lines 2a and 2b below.		
a		Yes	No
	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? <i>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.</i>		
2a			
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
2b			
3	Parent of Supported Organizations. Answer lines 3a and 3b 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? <i>If "Yes" or "No," provide details in Part VI.</i>		
3a			
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b			

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 (explain in Part VI). 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):		
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 0.015 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 0.035.	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 0.85 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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Employer identification number

EQUAL JUSTICE AMERICA, INC

13-3708596

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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)?, 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" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue and Assets. Rows include: 1a If the organization elected, as permitted under FASB 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. 1b If the organization elected, as permitted under FASB 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 on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 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 FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make 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 program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment
 - b Permanent endowment
 - c Term endowment
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on 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				
b Buildings				
c Leasehold improvements				
d Equipment		28,616	28,616	
e Other		10,765	2,589	8,176
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				8,176

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SBA LOAN	154,748
(3) EQUIPMENT LOANS	5,725
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	160,473

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XIII Supplemental Information *(continued)*

Area with horizontal dotted lines for supplemental information.

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2022

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number
13-3708596

EQUAL JUSTICE AMERICA, INC
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" on 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.

1	(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
(1)	AYUDA 6925 B WILLOW STREET NW WASHINGTON DC 20012	52-0971440		10,826				LEGAL GRANT
(2)	BRENNAN CENTER FOR JUSTICE 120 BROADWAY STE 1750 NEW YORK NY 10271	13-3839293		66,004				LEGAL GRANT
(3)	EAST BAY COMMUNITY LAW CENTER 2921 ADELIN STREET BERKELEY CA 94703	94-3042565		74,925				LEGAL GRANT
(4)	EDWIN MANDEL LEGAL AID CLINIC UNIV 5235 S HARPER COURTH 4TH FLOOR CHICAGO IL 60615	36-2177139		7,265				
(5)	EJA DISABILITY LAW CLINIC ONE PACE PLAZA NEW YORK NY 10038	13-5562314		26,004				LEGAL GRANT
(6)	EQUIP FOR EQUALITY 20 N MICHIGAN AVENUE STE300 CHICAGO IL 60602	36-3361312		6,079				
(7)	GREATER BOSTON LEGAL SERVICES 197 FRIEND STREET BOSTON MA 02114	04-2103907		31,137				LEGAL GRANT
(8)	KIDS IN NEED OF DEFENSE 1300L ST NW STE 1100 WASHINGTON DC 20005	26-2763038		7,642				LEGAL GRANT
(9)	LEGAL AID CHICAGO 111 W JACKSON BLVD 3RD FLOOR CHICAGO IL 60604	36-2754650		96,411				LEGAL GRANT

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

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

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

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Name of the organization

Employer identification number
13-3708596

EQUAL JUSTICE AMERICA, INC
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" on 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.

1	(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
(1)	LEGAL AID JUSTICE CENTER 1000 PRESTON AVE STE A CHARLOTTESVILLE VA 22903	54-0884513		61,087				
(2)	LEGAL AID SOCIETY OF DC 1331 H STREET STE 350 WASHINGTON DC 20005	53-0196600		6,553				LEGAL GRANT
(3)	LINCOLN SQUARE LEGAL SERVICES 33 WEST 60TH STREET NEW YORK NY 10023	06-1484152		5,500				LEGAL GRANT
(4)	METROWEST LEGAL SERVICES INC 63 FOUNTAIN STREET STE 304 FRAMINGHAM MA 01702	04-3177488		5,289				
(5)	NEIGHBORHOOD LEGAL SERVICES PROGRAM 64 NEW YORK AVE NE STE 180 WASHINGTON DC 20002	52-0858001		65,837				
(6)	NEW YORK LEGAL ASSISTANCE GROUP 7 HANOVER SQUARE 18TH FLOOR NEW YORK NY 10034	13-3505428		5,790				LEGAL GRANT
(7)	NORTHWEST WORKERS JUSTICE PROJECT 310 SW 4TH AVE STE 320 PORTLAND OR 97204	06-1669649		6,000				
(8)	PHILADELPHIA LEGAL ASSISTANCE 42 SOUTH 15TH STREET STE 500 PHILADELPHIA PA 19102	23-2823744		6,392				
(9)	PRISONERS LEGAL SERVICES OF MASS 50 FEDERAL ST 4TH FLR BOSTON MA 02110	04-2523362		13,000				LEGAL GRANT

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

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

**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" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

EQUAL JUSTICE AMERICA, INC

Employer identification number

13-3708596

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" on 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.

1	(a) Name and address of organization or government	(b) EIN	(c) FC 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
(1)	PUBLIC COUNSEL 610 S ARDMORE AVE LOS ANGELES CA 90005	23-7105149		11,053				LEGAL GRANT
(2)	TEXAS RIOGRANDE LEGAL AID 300 S TEXAS WESLACO TX 78596	74-1675230		21,005				LEGAL GRANT
(3)	THE LEGAL AID SOCIETY 199 WATER STREET NEW YORK NY 10038	13-5562265		12,516				LEGAL GRANT
(4)	UNIVERSITY OF MICHIGAN LAW SCHOOL 313 LEGAL RESEARCH BLDG ANN ARBOR MI 48109	38-6006309		5,526				LEGAL GRANT
(5)	OTHERS UNDER \$5000			121,049				LEGAL GRANTS
(6)								
(7)								
(8)								
(9)								

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

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on 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					
2					
3					
4					
5					
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

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**SCHEDULE O
(Form 990)****Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.**2022**Department of the Treasury
Internal Revenue ServiceAttach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.**Open to Public
Inspection**

Name of the organization

EQUAL JUSTICE AMERICA, INC

Employer identification number

13-3708596

Form 990, Part III - Additional Information

PROVIDES GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT DELIVER LEGAL ASSISTANCE TO THE POOR AND DISADVANTAGED. THE GRANTS ARE ISSUED TO SPONSOR FELLOWSHIPS FOR LAW SCHOOL STUDENTS

Form 990, Part III, Line 4d - All Other Accomplishments

GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT SERVE THE POOR & DISADVANTAGED

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

ORGANIZATION'S PROCESS TO REVIEW FORM 990 PRIOR TO FILING; THE DIRECTORS REVIEW THE FORM 990

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

DIRECTORS ARE REQUIRED TO DISCLOSE INFORMATION WHENEVER THERE IS A CHANGE IN THEIR STATUS. THE EXECUTIVE DIRECTOR REVIEWS THESE POLICES WITH THE BOARD

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE EXECUTIVE DIRECTOR'S COMPENSATION IS REVIEWED ANNUALLY WITH THE BOARD; AN INDEPENDENT BODY

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

NO DOCUMENTS AVAILABLE TO THE PUBLIC

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

EQUAL JUSTICE AMERICA, INC

Identifying number

13-3708596

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,404

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,404
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DMA

Year Ended: June 30, 2023

13-3708596

EQUAL JUSTICE AMERICA, INC
13540 E BOUNDARY ROAD
MIDLOTHIAN, VA 23112

**Electing out of Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	FURNITURE	7/01/10	1,185			1,185	7 MO S/L	1,185	0
2	EQUIPMENT	7/01/10	28,616			28,616	7 MO S/L	28,616	0
3	COPIER	8/17/22	6,295			6,295	5 MO S/L	0	1,049
4	FEEDER	9/08/22	1,995			1,995	5 MO S/L	0	333
5	COMPUTER	6/08/23	1,290			1,290	5 MO S/L	0	22
Total Other Depreciation			<u>39,381</u>			<u>39,381</u>		<u>29,801</u>	<u>1,404</u>
Total ACRS and Other Depreciation			<u>39,381</u>			<u>39,381</u>		<u>29,801</u>	<u>1,404</u>
Grand Totals			39,381			39,381		29,801	1,404
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>39,381</u>			<u>39,381</u>		<u>29,801</u>	<u>1,404</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	FURNITURE	7/01/10	0			0	0 HY	0	0
2	EQUIPMENT	7/01/10	0			0	0 HY	0	0
3	COPIER	8/17/22	0			0	0 HY	0	0
4	FEEDER	9/08/22	0			0	0 HY	0	0
5	COMPUTER	6/08/23	0			0	0 HY	0	0
Total Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Grand Totals			0			0		0	0
Less: Dispositions and Transfers			0			0		0	0
Net Grand Totals			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

AMT
Adjustments/
Preferences

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>
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There are no assets that meet the criteria of this report

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
Other Depreciation:					
1	FURNITURE	7/01/10	1,185	0	0
2	EQUIPMENT	7/01/10	28,616	0	0
3	COPIER	8/17/22	6,295	1,259	0
4	FEEDER	9/08/22	1,995	399	0
5	COMPUTER	6/08/23	1,290	258	0
	Total Other Depreciation		<u>39,381</u>	<u>1,916</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>39,381</u>	<u>1,916</u>	<u>0</u>
	Grand Totals		<u>39,381</u>	<u>1,916</u>	<u>0</u>

Two Year Comparison Report

Form **990** **2021 & 2022**

For calendar year 2022, or tax year beginning **07/01/22**, ending **06/30/23**

Name **EQUAL JUSTICE AMERICA, INC** Taxpayer Identification Number **13-3708596**

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1,532,893	1,515,185	-17,708
	2. Membership dues and assessments			
	3. Government contributions and grants			
	4. Program service revenue			
	5. Investment income	249	221	-28
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	-5,940	-17,941	-12,001
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	1,527,202	1,497,465	-29,737
Expenses	13. Grants and similar amounts paid	902,393	687,890	-214,503
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	95,493	98,145	2,652
	16. Salaries, other compensation, and employee benefits	517,648	564,508	46,860
	17. Professional fundraising fees			
	18. Other professional fees	38,066	27,638	-10,428
	19. Occupancy, rent, utilities, and maintenance	19,694	20,040	346
	20. Depreciation and Depletion		1,404	1,404
	21. Other expenses	163,555	174,779	11,224
	22. Total expenses. Add lines 13 through 21	1,736,849	1,574,404	-162,445
	23. Excess or (Deficit). Subtract line 22 from line 12	-209,647	-76,939	132,708
	Other Information	24. Total exempt revenue	1,527,202	1,497,465
25. Total unrelated revenue				
26. Total excludable revenue		-5,691	-17,720	-12,029
27. Total assets		376,394	383,854	7,460
28. Total liabilities		674,985	710,688	35,703
29. Retained earnings		-298,591	-326,834	-28,243
30. Number of voting members of governing body		5	5	
31. Number of independent voting members of governing body		5	5	
32. Number of employees		14	16	
33. Number of volunteers				

Form **990**

Tax Return History

2022

Name

EQUAL JUSTICE AMERICA, INC

Employer Identification Number
13-3708596

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants			1,284,175	1,532,893	1,515,185	
Membership dues						
Program service revenue						
Capital gain or loss			4,908	-5,940	-17,941	
Investment income				249	221	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue			1,289,083	1,527,202	1,497,465	
Grants and similar amounts paid			587,880	902,393	687,890	
Benefits paid to or for members						
Compensation of officers, etc.			98,063	95,493	98,145	
Other compensation			370,851	517,648	564,508	
Professional fees			28,946	38,066	27,638	
Occupancy costs			24,905	19,694	20,040	
Depreciation and depletion					1,404	
Other expenses			98,532	163,555	174,779	
Total expenses			1,209,177	1,736,849	1,574,404	
Excess or (Deficit)			79,906	-209,647	-76,939	
Total exempt revenue			1,289,083	1,527,202	1,497,465	
Total unrelated revenue						
Total excludable revenue			4,908	-5,691	-17,720	
Total Assets			465,139	376,394	383,854	
Total Liabilities			538,363	674,985	710,688	
Net Fund Balances			-73,224	-298,591	-326,834	

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONSULTANTS	\$ 3,350	\$ 1,117	\$ 1,117	\$ 1,116
PAYROLL SERVICE	1,493	497	498	498
Total	\$ 4,843	\$ 1,614	\$ 1,615	\$ 1,614

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
MAILING LIST	\$ 11,635	\$	\$	\$ 11,635
RESEARCH	5,356	5,356		
Total	\$ 16,991	\$ 5,356	\$ 0	\$ 11,635

Federal Statements

Schedule A, Part III, Line 1(e)

Description	Amount
CONTRIBUTIONS	\$ 1,515,185
Total	<u>\$ 1,515,185</u>

Schedule A, Part III, Line 2(e)

Description	Amount
INTEREST INCOME	\$ 221
Total	<u>\$ 221</u>