

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

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

C Name of organization
BROOKLYN LAW SCHOOL

Doing business as

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

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

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

D Employer identification number
23-7227990

E Telephone number
(718) 625-2200

G Gross receipts \$ 184,772,650

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ WWW.BROOKLAW.EDU

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1901 **M** State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SEE SCHEDULE O FOR COMPLETE NARRATIVE

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

| | |
|--|---------|
| 3 Number of voting members of the governing body (Part VI, line 1a) | 19 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 19 |
| 5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 874 |
| 6 Total number of volunteers (estimate if necessary) | 1,767 |
| 7a Total unrelated business revenue from Part VIII, column (C), line 12 | 0 |
| 7b Net unrelated business taxable income from Form 990-T, line 34 | 141,538 |

| | Prior Year | Current Year |
|---|---------------------------|--------------|
| 8 Contributions and grants (Part VIII, line 1h) | 2,493,722 | 3,444,330 |
| 9 Program service revenue (Part VIII, line 2g) | 51,604,605 | 49,142,625 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 79,412,648 | 20,467,595 |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 3,243,889 | 3,721,229 |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 136,754,864 | 76,775,779 |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 27,214,025 | 26,066,174 |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | 0 | 0 |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 34,684,237 | 36,558,553 |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| b Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,132,617 | | |
| 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 15,341,283 | 18,069,890 |
| 18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25) | 77,239,545 | 80,694,617 |
| 19 Revenue less expenses Subtract line 18 from line 12 | 59,515,319 | -3,918,838 |
| | Beginning of Current Year | End of Year |
| 20 Total assets (Part X, line 16) | 352,471,647 | 350,595,424 |
| 21 Total liabilities (Part X, line 26) | 69,283,222 | 76,471,144 |
| 22 Net assets or fund balances Subtract line 21 from line 20 | 283,188,425 | 274,124,280 |

Part II Signature Block

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

Sign Here

Signature of officer _____ Date 2019-05-14
LAURIE H NEWITZ CFO
Type or print name and title _____

Paid Preparer Use Only

| | | | | |
|---|---------------------------------------|------|---|-------------------|
| Print/Type preparer's name LYNNE JOHNSON | Preparer's signature LYNNE JOHNSON | Date | Check <input type="checkbox"/> if self-employed | PTIN P00757336 |
| Firm's name ▶ RSM US LLP | | | Firm's EIN ▶ 42-0714325 | |
| Firm's address ▶ 4 TIMES SQUARE NEW YORK, NY 10036 | | | Phone no (212) 372-1000 | |

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

SEE SCHEDULE O FOR COMPLETE NARRATIVE

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

If "Yes," describe these new services on Schedule 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 \$ 63,981,982 including grants of \$ 26,066,174) (Revenue \$ 49,630,215)
See Additional Data

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

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

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

4e Total program service expenses ▶ 63,981,982

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

Part IV Checklist of Required Schedules (continued)

| | Yes | No |
|--|-----|----|
| 20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | | No |
| 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? <i>If "Yes," complete Schedule I, Parts I and II</i> | | 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> | Yes | |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | Yes | |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | Yes | |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | | No |
| c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | | No |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | No |
| 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | | No |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | | No |
| 26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> | | No |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | | No |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | |
| a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | | No |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | Yes | |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | | No |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | | No |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | | No |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | | No |
| 34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | | No |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? | | No |
| b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | | |
| 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> | | No |
| 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | | No |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | Yes | |

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited tax shelter transactions, deductible contributions, and 501(c)(7), (12), and (29) organizations.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (19), 1b (19), 2, 3, 4, 5, 6, 7a, 7b, 8, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15, 15a, 15b, 16a, 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17, 18, 19, 20.

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 | 6,062 | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f | 3,438,268 | | | | |
| | g Noncash contributions included in lines 1a-1f \$ _____ | | 336,272 | | | | |
| | h Total. Add lines 1a-1f | | 3,444,330 | | | | |
| Program Service Revenue | | Business Code | | | | | |
| | 2a TUITION & FEES | 611310 | 49,067,169 | 49,067,169 | | | |
| | b FINANCIAL AID PROGRAMS | 611310 | 73,597 | 73,597 | | | |
| | c STUDENT LOAN INTEREST | 900099 | 1,859 | 1,859 | | | |
| | d _____ | | | | | | |
| | e _____ | | | | | | |
| | f All other program service revenue | | | | | | |
| g Total. Add lines 2a-2f | | 49,142,625 | | | | | |
| Other Revenue | 3 Investment income (including dividends, interest, and other similar amounts) | | 4,717,590 | | | 4,717,590 | |
| | 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 Royalties | | | | | | |
| | 6a Gross rents | (i) Real | (ii) Personal | | | | |
| | | 7,606,588 | | | | | |
| | | b Less rental expenses | 4,372,949 | | | | |
| | | c Rental income or (loss) | 3,233,639 | | | | |
| | d Net rental income or (loss) | | | 3,233,639 | | 3,233,639 | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities | (ii) Other | | | | |
| | | 119,373,927 | | | | | |
| | | b Less cost or other basis and sales expenses | 103,623,922 | | | | |
| | | c Gain or (loss) | 15,750,005 | | | | |
| | d Net gain or (loss) | | | 15,750,005 | | 15,750,005 | |
| | 8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 | a | | | | | |
| | b Less direct expenses | b | | | | | |
| c Net income or (loss) from fundraising events | | | | | | | |
| 9a Gross income from gaming activities See Part IV, line 19 | a | | | | | | |
| b Less direct expenses | b | | | | | | |
| c Net income or (loss) from gaming activities | | | | | | | |
| 10a Gross sales of inventory, less returns and allowances | a | | | | | | |
| b Less cost of goods sold | b | | | | | | |
| c Net income or (loss) from sales of inventory | | | | | | | |
| Miscellaneous Revenue | Business Code | | | | | | |
| 11a SETTLEMENTS/OTHER REFUNDS | 900099 | 243,202 | 243,202 | | | | |
| b ALUMNI PROGRAMS | 900099 | 73,170 | 73,170 | | | | |
| c PUBLICATION/COURSE MATERIALS | 900099 | 53,495 | 53,495 | | | | |
| d All other revenue | | 117,723 | 117,723 | | | | |
| e Total. Add lines 11a-11d | | 487,590 | | | | | |
| 12 Total revenue. See Instructions | | 76,775,779 | 49,630,215 | 0 | | 23,701,234 | |

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

| | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | | | |
| 1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21. | | | | |
| 2 Grants and other assistance to domestic individuals. See Part IV, line 22. | 26,066,174 | 26,066,174 | | |
| 3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16. | | | | |
| 4 Benefits paid to or for members. | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees. | 4,021,811 | 1,539,732 | 1,513,200 | 968,879 |
| 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. | 23,994,871 | 20,296,390 | 2,686,528 | 1,011,953 |
| 8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions). | 1,981,121 | 1,675,758 | 221,812 | 83,551 |
| 9 Other employee benefits. | 4,845,552 | 4,098,676 | 542,521 | 204,355 |
| 10 Payroll taxes. | 1,715,198 | 1,450,824 | 192,038 | 72,336 |
| 11 Fees for services (non-employees) | | | | |
| a Management. | | | | |
| b Legal. | 243,379 | 6,591 | 236,788 | |
| c Accounting. | 104,582 | | 104,582 | |
| d Lobbying. | | | | |
| e Professional fundraising services. See Part IV, line 17. | | | | |
| f Investment management fees. | 548,355 | | 548,355 | |
| g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). | 599,225 | 136,611 | 452,957 | 9,657 |
| 12 Advertising and promotion. | 273,123 | 202,505 | 29,569 | 41,049 |
| 13 Office expenses. | 583,681 | 264,008 | 156,151 | 163,522 |
| 14 Information technology. | 1,258,835 | 684,177 | 501,574 | 73,084 |
| 15 Royalties. | | | | |
| 16 Occupancy. | 4,717,454 | 103,063 | 4,614,391 | |
| 17 Travel. | 446,095 | 359,725 | 39,409 | 46,961 |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 Conferences, conventions, and meetings. | 1,131,913 | 859,098 | 77,405 | 195,410 |
| 20 Interest. | 2,293,564 | 1,804,161 | 401,276 | 88,127 |
| 21 Payments to affiliates. | | | | |
| 22 Depreciation, depletion, and amortization. | 3,619,133 | 2,846,879 | 633,194 | 139,060 |
| 23 Insurance. | 347,541 | 39,419 | 308,122 | |
| 24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| a LIBRARY ACQUISITIONS/AUD | 855,219 | 844,718 | 3,322 | 7,179 |
| b LOAN/DATA PROCESSING/SB | 303,724 | 174,790 | 125,746 | 3,188 |
| c SUBSCRIPTIONS/PUBLICATIO | 198,917 | 187,034 | 4,552 | 7,331 |
| d MEMBERSHIPS | 143,773 | 50,496 | 91,760 | 1,517 |
| e All other expenses | 401,377 | 291,153 | 94,766 | 15,458 |
| 25 Total functional expenses. Add lines 1 through 24e. | 80,694,617 | 63,981,982 | 13,580,018 | 3,132,617 |
| 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 IX

| | | (A) Beginning of year | | (B) End of year |
|--|---|--------------------------|-------------|--------------------|
| Assets | 1 Cash—non-interest-bearing | 1,600 | 1 | 1,600 |
| | 2 Savings and temporary cash investments | 20,965,812 | 2 | 15,498,217 |
| | 3 Pledges and grants receivable, net | 1,291,829 | 3 | 1,738,284 |
| | 4 Accounts receivable, net | 2,331,152 | 4 | 597,165 |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | 162,591 | 5 | 0 |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | 6 | |
| | 7 Notes and loans receivable, net | | 7 | |
| | 8 Inventories for sale or use | | 8 | |
| | 9 Prepaid expenses and deferred charges | 622,369 | 9 | 803,741 |
| | 10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 164,736,924 | | |
| | b Less accumulated depreciation | 62,007,971 | | |
| | 11 Investments—publicly traded securities | 189,501,928 | 11 | 193,897,560 |
| | 12 Investments—other securities See Part IV, line 11 | 26,624,792 | 12 | 29,065,970 |
| | 13 Investments—program-related See Part IV, line 11 | | 13 | |
| | 14 Intangible assets | | 14 | |
| | 15 Other assets See Part IV, line 11 | 6,440,841 | 15 | 6,263,934 |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 352,471,647 | 16 | 350,595,424 | |
| Liabilities | 17 Accounts payable and accrued expenses | 11,548,340 | 17 | 11,339,300 |
| | 18 Grants payable | | 18 | |
| | 19 Deferred revenue | 853,768 | 19 | 845,860 |
| | 20 Tax-exempt bond liabilities | 39,297,165 | 20 | 39,215,307 |
| | 21 Escrow or custodial account liability Complete Part IV of Schedule D | | 21 | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | 22 | |
| | 23 Secured mortgages and notes payable to unrelated third parties | 10,000,000 | 23 | 17,000,000 |
| | 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 | 7,583,949 | 25 | 8,070,677 |
| | 26 Total liabilities. Add lines 17 through 25 | 69,283,222 | 26 | 76,471,144 |
| Net Assets or Fund Balances | 27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets | 243,899,139 | 27 | 232,631,391 |
| | 28 Temporarily restricted net assets | 20,455,369 | 28 | 22,012,552 |
| | 29 Permanently restricted net assets | 18,833,917 | 29 | 19,480,337 |
| | 30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds | | 30 | |
| | 31 Paid-in or capital surplus, or land, building or equipment fund | | 31 | |
| | 32 Retained earnings, endowment, accumulated income, or other funds | | 32 | |
| | 33 Total net assets or fund balances | 283,188,425 | 33 | 274,124,280 |
| | 34 Total liabilities and net assets/fund balances | 352,471,647 | 34 | 350,595,424 |

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 | 76,775,779 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 80,694,617 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | -3,918,838 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 283,188,425 |
| 5 | Net unrealized gains (losses) on investments | 5 | -4,857,343 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | -287,964 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 274,124,280 |

Part XII Financial Statements and Reporting

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

| | | Yes | No |
|--|-----------|-----|----|
| 1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | | |
| 2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | 2a | | No |
| 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 | 2b | Yes | |
| 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 in Schedule O | 2c | Yes | |
| 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | Yes | |
| 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 in Schedule O and describe any steps taken to undergo such audits | 3b | Yes | |

Additional Data

Software ID:

Software Version:

EIN: 23-7227990

Name: BROOKLYN LAW SCHOOL

Form 990 (2017)

Form 990, Part III, Line 4a:

THE EDUCATION OF STUDENTS IN PREPARATION FOR THE LEGAL PROFESSION IN THE FALL OF ACADEMIC YEAR 2017/2018, ENROLLMENT WAS APPROXIMATELY 1,081

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| STUART SUBOTNICK ESQ CHAIRPERSON OF THE BOARD OF TRUSTEES | 1 00 | X | | X | | | | 0 | 0 | 0 |
| FRANCIS J AQUILA ESQ VICE CHAIRPERSON OF THE BOARD | 1 00 | X | | X | | | | 0 | 0 | 0 |
| DAVID M BARSE ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| DENNIS J BLOCK ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| FREDERICK COHEN ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| FREDERICK CURRY ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| JEFFREY J FEIL ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| MARTIN A FISCHER ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| JEFFREY D FORCHELLI ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| DEBRA HUMPHREYS ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| ROBERT M KAUFMAN ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| HON CLAIRE R KELLY TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| EILEEN T NUGENT ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| JOHN P OSWALD ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| STEVEN G SCHEINFELD ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| LAWRENCE SUCHAROW ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| STEVEN L ZELKOWITZ ESQ TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| ANNA ASHBUROV ESQ GRADUATE TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |
| CELINE J CHAN ESQ GRADUATE TRUSTEE (UNTIL DEC 2017) | 1 00 | X | | | | | | 0 | 0 | 0 |
| AN DUONG ESQ GRADUATE TRUSTEE | 1 00 | X | | | | | | 0 | 0 | 0 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| STEPHEN POPERNIK ESQ GRADUATE TRUSTEE (UNTIL DEC 2017) | 1 00 | X | | | | | | 0 | 0 | 0 |
| NICHOLAS W ALLARD ESQ DEAN | 40 00 | | | X | | | | 510,668 | 0 | 165,493 |
| LINDA S HARVEY COO AND CHIEF OF STAFF | 40 00 | | | X | | | | 264,981 | 0 | 58,542 |
| LAURIE H NEWITZ TREASURER & CHIEF FINANCIAL OFFICER | 40 00 | | | X | | | | 297,248 | 0 | 66,110 |
| STEVEN DEAN VICE DEAN OF ACADEMIC AFFAIRS | 40 00 | | | X | | | | 217,817 | 0 | 31,272 |
| STACY CAPLOW ASSOC DEAN FOR PROF LEGAL EDUCATION | 40 00 | | | X | | | | 265,605 | 0 | 51,923 |
| STEPHANIE VULLO ESQ SECRETARY & GENERAL COUNSEL & CCO | 40 00 | | | X | | | | 195,854 | 0 | 43,656 |
| EULAS G BOYD JR DEAN OF ADMISSIONS | 40 00 | | | | X | | | 199,420 | 0 | 55,180 |
| SEAN P MORIARTY CHIEF ADVANCEMENT OFFICER | 40 00 | | | | X | | | 208,454 | 0 | 37,764 |
| AARON TWERSKI PROFESSOR OF LAW | 40 00 | | | | | X | | 350,079 | 0 | 61,910 |

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

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| NEIL B COHEN PROFESSOR OF LAW | 40 00 | | | | | X | | 293,413 | 0 | 66,871 |
| ALEXANDER STEIN PROFESSOR OF LAW | 40 00 | | | | | X | | 285,602 | 0 | 68,178 |
| ANITA BERNSTEIN PROFESSOR OF LAW | 40 00 | | | | | X | | 284,468 | 0 | 45,183 |
| LAWRENCE M SOLAN PROFESSOR OF LAW | 40 00 | | | | | X | | 276,232 | 0 | 50,639 |
| WILLIAM ARAIZA FORMER VICE DEAN ACADEMIC AFFAIRS | 40 00 | | | | | | X | 298,942 | 0 | 66,177 |
| DANA BRAKMAN-REISER FORMER VICE DEAN STUDENT AFFAIRS | 40 00 | | | | | | X | 229,859 | 0 | 33,079 |
| BERYL R JONES-WOODIN FORMER ASSOC DEAN STUDENT AFFAIRS | 40 00 | | | | | | X | 177,530 | 0 | 56,710 |

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

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

The organization is not a private foundation because it is (For lines 1 through 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 or 990-EZ))
- 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 **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 in 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 | | |
| | | | | | | |
| Total | | | | | | |

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|----------|---|----------|----------|----------|----------|----------|-----------|
| 1 | Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant") | | | | | | |
| 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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|-----------|--|----------|----------|----------|----------|-----------|-----------|
| 7 | Amounts from line 4 | | | | | | |
| 8 | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 | Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | |
| 12 | Gross receipts from related activities, etc (see instructions) | | | | | 12 | |

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

Section C. Computation of Public Support Percentage

| | | | |
|-----------|--|-----------|--|
| 14 | Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) | 14 | |
| 15 | Public support percentage for 2016 Schedule A, Part II, line 14 | 15 | |

- 16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization
- 18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Part 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) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|--|----------|----------|----------|----------|----------|-----------|
| 1 | Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 | Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 | Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 | Total. Add lines 1 through 5 | | | | | | |
| 7a | Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b | Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c | Add lines 7a and 7b | | | | | | |
| 8 | Public support. (Subtract line 7c from line 6) | | | | | | |

Section B. Total Support

| Calendar year (or fiscal year beginning in) ► | | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|--|--|----------|----------|----------|----------|----------|-----------|
| 9 | Amounts from line 6 | | | | | | |
| 10a | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b | Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c | Add lines 10a and 10b | | | | | | |
| 11 | Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 | Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |

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

Section C. Computation of Public Support Percentage

| | | | |
|-----------|--|-----------|--|
| 15 | Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) | 15 | |
| 16 | Public support percentage from 2016 Schedule A, Part III, line 15 | 16 | |

Section D. Computation of Investment Income Percentage

| | | | |
|-----------|--|-----------|--|
| 17 | Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) | 17 | |
| 18 | Investment income percentage from 2016 Schedule A, Part III, line 17 | 18 | |

19a 33 1/3% support tests—2017. 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—2016. 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 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 1 | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 2 | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| 3a | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| 3b | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 3c | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below. | | |
| 4a | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. | | |
| 4b | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 4c | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| 5a | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| 5b | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 5c | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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? If "Yes," provide detail in Part VI . | | |
| 6 | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 7 | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ). | | |
| 8 | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | | |
| 9a | | |
| b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI . | | |
| 9b | | |
| c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 9c | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below. | | |
| 10a | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings). | | |
| 10b | | |

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 in (b) and (c) below, the governing body of a supported organization? | | |
| b | A family member of a person described in (a) above? | | |
| c | A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i> | | |

Section B. Type I Supporting Organizations

| | | Yes | No |
|----------|--|-----|----|
| 1 | Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <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 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 in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <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 government entity (see instructions). | | |
| 2 | Activities Test Answer (a) and (b) below. | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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> | | |
| b | Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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> | | |
| 3 | Parent of Supported Organizations Answer (a) and (b) below. | | |
| a | Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i> | | |
| 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> | | |

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

- 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) | 1 | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI) | | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions) | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |
| Section C - Distributable Amount | | | Current Year |
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) | | |

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 | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI) See instructions | |
| 7 Total annual distributions. Add lines 1 through 6 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions | |
| 9 Distributable amount for 2017 from Section C, line 6 | |
| 10 Line 8 amount divided by Line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2017 | (iii) Distributable Amount for 2017 |
|--|-------------------------------------|---|--|
| 1 Distributable amount for 2017 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions | | | |
| 3 Excess distributions carryover, if any, to 2017 | | | |
| a | | | |
| b From 2013. | | | |
| c From 2014. | | | |
| d From 2015. | | | |
| e From 2016. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2017 distributable amount | | | |
| i Carryover from 2012 not applied (see instructions) | | | |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f | | | |
| 4 Distributions for 2017 from Section D, line 7 | | | |
| \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2017 distributable amount | | | |
| c Remainder Subtract lines 4a and 4b from 4 | | | |
| 5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions | | | |
| 6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions | | | |
| 7 Excess distributions carryover to 2018. Add lines 3j and 4c | | | |
| 8 Breakdown of line 7 | | | |
| a Excess from 2013. | | | |
| b Excess from 2014. | | | |
| c Excess from 2015. | | | |
| d Excess from 2016. | | | |
| e Excess from 2017. | | | |

Additional Data

Software ID:

Software Version:

EIN: 23-7227990

Name: BROOKLYN LAW SCHOOL

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

Facts And Circumstances Test

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

OMB No 1545-0047
2017
Open to Public Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

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

| | (a) Donor advised funds | (b) Funds and other accounts |
|--|--|------------------------------|
| 1 Total number at end of year | | |
| 2 Aggregate value of contributions to (during year) | | |
| 3 Aggregate value of grants from (during year) | | |
| 4 Aggregate value at end of year | | |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

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

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

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

| | Held at the End of the Year | |
|---|-----------------------------|--|
| a Total number of conservation easements | 2a | |
| b Total acreage restricted by conservation easements | 2b | |
| c Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d | |

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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)? Yes No

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____ 88,230

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

a Revenue included 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 are a significant use of its collection items (check all that apply)
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 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 |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 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 in Part XIII

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 | 233,423,409 | 151,264,671 | 129,836,298 | 133,265,987 | 117,055,082 |
| b Contributions | 10,101,541 | 81,841,198 | 33,122,435 | 2,965,645 | 3,790,548 |
| c Net investment earnings, gains, and losses | 15,063,755 | 22,621,362 | -1,193,251 | 2,644,453 | 17,218,471 |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 21,215,886 | 22,303,822 | 10,500,811 | 9,039,787 | 4,798,114 |
| f Administrative expenses | | | | | |
| g End of year balance | 237,372,819 | 233,423,409 | 151,264,671 | 129,836,298 | 133,265,987 |

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a** Board designated or quasi-endowment ▶ 84 130 %
 - b** Permanent endowment ▶ 8 220 %
 - c** Temporarily restricted endowment ▶ 7 650 %
- 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) | No |
| (ii) related organizations | 3a(ii) | No |
| b If "Yes" on 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 | | 7,128,551 | | 7,128,551 |
| b Buildings | | 147,518,314 | 59,527,960 | 87,990,354 |
| c Leasehold improvements | | 5,786,033 | 578,603 | 5,207,430 |
| d Equipment | | 4,215,799 | 1,901,408 | 2,314,391 |
| e Other | | 88,227 | | 88,227 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶ | | | | 102,728,953 |

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 | 29,065,970 | F |
| (3) Other | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12) | ▶ 29,065,970 | |

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.

| (a) Description of liability | (b) Book value |
|--|----------------|
| (1) Federal income taxes | 20,594 |
| INTEREST PAYABLE | 1,051,150 |
| ACCRUED POST-RETIREMENT BENEFITS PAYABLE | 6,998,933 |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25) | ▶ 8,070,677 |

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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

| | | | | |
|----------|---|-----------|-------------|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements | | 1 | 50,811,718 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | | |
| a | Net unrealized gains (losses) on investments | 2a | -4,857,343 | |
| b | Donated services and use of facilities | 2b | 5,500 | |
| c | Recoveries of prior year grants | 2c | | |
| d | Other (Describe in Part XIII) | 2d | -25,485,167 | |
| e | Add lines 2a through 2d | | 2e | -30,337,010 |
| 3 | Subtract line 2e from line 1 | | 3 | 81,148,728 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII) | 4b | -4,372,949 | |
| c | Add lines 4a and 4b | | 4c | -4,372,949 |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | | 5 | 76,775,779 |

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

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

| | | | | |
|----------|--|-----------|------------|------------|
| 1 | Total expenses and losses per audited financial statements | | 1 | 59,875,863 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | | |
| a | Donated services and use of facilities | 2a | 5,500 | |
| b | Prior year adjustments | 2b | | |
| c | Other losses | 2c | | |
| d | Other (Describe in Part XIII) | 2d | 4,372,949 | |
| e | Add lines 2a through 2d | | 2e | 4,378,449 |
| 3 | Subtract line 2e from line 1 | | 3 | 55,497,414 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1: | | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | | |
| b | Other (Describe in Part XIII) | 4b | 25,197,203 | |
| c | Add lines 4a and 4b | | 4c | 25,197,203 |
| 5 | Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18) | | 5 | 80,694,617 |

Part XIII Supplemental Information

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

| Return Reference | Explanation |
|---------------------------|-------------|
| See Additional Data Table | |
| | |
| | |
| | |
| | |
| | |

Part XIII Supplemental Information *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
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Additional Data

Software ID:

Software Version:

EIN: 23-7227990

Name: BROOKLYN LAW SCHOOL

Supplemental Information

| Return Reference | Explanation |
|------------------|---|
| PART III, LINE 4 | THE COLLECTION OF ART ARE DONATIONS REPRESENTING VARIOUS ASPECTS OF THE PRACTICE OF LAW |

Supplemental Information

| Return Reference | Explanation |
|------------------|--|
| PART V, LINE 4 | THE LAW SCHOOL HAS ADOPTED INVESTMENT AND SPENDING POLICIES FOR ENDOWMENT ASSETS THAT ATTEMPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHILE SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS. ENDOWMENT ASSETS INCLUDE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT THE LAW SCHOOL MUST HOLD IN PERPETUITY OR FOR A DONOR-SPECIFIED PERIOD(S) OR PURPOSE AS WELL AS BOARD-DESIGNATED FUNDS. UNDER THIS POLICY, AS APPROVED BY THE BOARD OF TRUSTEES, THE OVERRIDING OBJECTIVE IS TO MAINTAIN PURCHASING POWER. NET OF SPENDING, THE OBJECTIVE IS TO GROW THE AGGREGATE PORTFOLIO VALUE AT THE RATE OF INFLATION OVER THE LAW SCHOOL'S INVESTMENT HORIZON. |

Supplemental Information

| Return Reference | Explanation |
|------------------|---|
| PART X, LINE 2 | THE LAW SCHOOL IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM INCOME TAXES UNDER SECTION 501 (C)(3) OF THE U S INTERNAL REVENUE CODE THE LAW SCHOOL IS SUBJECT TO TAXES ON UNRELATED BUSINESS INCOME THE LAW SCHOOL FILES TAX AND INFORMATION RETURNS WITH THE INTERNAL REVENUE SERVICE AND WITH NEW YORK STATE TAX YEARS SUBSEQUENT TO 2015 REMAIN SUBJECT TO EXAMINATION BY TAXING AUTHORITIES MANAGEMENT EVALUATED THE LAW SCHOOL'S TAX POSITIONS AND CONCLUDED THAT THE LAW SCHOOL HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE AT JUNE 30, 2018, THE LAW SCHOOL HAS NO UNRECOGNIZED TAX BENEFITS AND HAS RECOGNIZED NO INTEREST OR PENALTIES RELATED TO TAXES DURING EITHER OF THE YEARS ENDED JUNE 30, 2018 AND 2017 |

Supplemental Information

| Return Reference | Explanation |
|--------------------------------------|---|
| PART XI, LINE 2D - OTHER ADJUSTMENTS | SCHOLARSHIP EXPENSE - NET IN TUITION & FEES -24,648,848 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 43,635 OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -331,599 CUSTODIAL FEES - NET IN INVESTMENT INCOME -548,355 |

Supplemental Information

| Return Reference | Explanation |
|--------------------------------------|---|
| PART XI, LINE 4B - OTHER ADJUSTMENTS | RENTAL EXPENSES REPORTED ON FORM 990, PART VIII, LINE 6B -4,372,949 |

Supplemental Information

| Return Reference | Explanation |
|---------------------------------------|--|
| PART XII, LINE 2D - OTHER ADJUSTMENTS | RENTAL EXPENSES REPORTED ON FORM 990, PART VIII, LINE 6B 4,372,949 |

Supplemental Information

| Return Reference | Explanation |
|--|--|
| PART XII, LINE 4B - OTHER ADJUSTMENTS | SCHOLARSHIP EXPENSE - NET IN TUITION & FEES 24,648,848 CUSTODIAL FEES - NET IN INVESTMENT INCOME 548,355 |

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2017

Open to Public Inspection

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

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

Department of the Treasury
Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

Part I

| | YES | NO |
|---|-----|----|
| 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | Yes | |
| 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | Yes | |
| 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II. | Yes | |
| 4 Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. If you need more space, use Part II. | Yes | |
| 5 Does the organization discriminate by race in any way with respect to: a Students' rights or privileges? b Admissions policies? c Employment of faculty or administrative staff? d Scholarships or other financial assistance? e Educational policies? f Use of facilities? g Athletic programs? h Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II. | | No |
| 6a Does the organization receive any financial aid or assistance from a governmental agency? b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either line 6a or line 6b, explain on Part II. | Yes | No |
| 7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II. | Yes | |

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

| Return Reference | Explanation |
|----------------------------|---|
| SCHEDULE E, PART I, LINE 3 | THE POLICY IS PUBLISHED ON THE BROOKLYN LAW SCHOOL WEBSITE |
| SCHEDULE E, PART I, LINE 6 | FINANCIAL AID FROM GOVERNMENT AGENCIES 1) FEDERAL WORK STUDY PROGRAM 2) FEDERAL DIRECT LOAN PROGRAM |

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2017

Open to Public Inspection

- ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
- ▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

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

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States

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

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|---|-------------------------------------|--|---|--|--|
| (1) See Add'l Data | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| 3a Sub-total | 0 | 1 | | | 119,858 |
| b Total from continuation sheets to Part I | | | | | 0 |
| c Totals (add lines 3a and 3b) | 0 | 1 | | | 119,858 |

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

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

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

3 Enter total number of other organizations or entities ▶ _____

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

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

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U S Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U S Owner (see Instructions for Forms 3520 and 3520-A, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Additional Data

Software ID:

Software Version:

EIN: 23-7227990

Name: BROOKLYN LAW SCHOOL

Form 990 Schedule F Part I - Activities Outside The United States

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|--|-------------------------------------|---|--|--|-----------------------------------|
| EUROPE (INCLUDING ICELAND & GREENLAND) | 0 | 0 | PROGRAM SERVICES | INTERNATIONAL STUDY ABROAD | 42,477 |
| EAST ASIA AND THE PACIFIC | 0 | 0 | PROGRAM SERVICES | INTERNATIONAL STUDY ABROAD | 71,220 |

Form 990 Schedule F Part I - Activities Outside The United States

| (a) Region | (b) Number of offices in the region | (c) Number of employees or agents in region | (d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for region |
|---------------------------|-------------------------------------|---|--|--|-----------------------------------|
| EAST ASIA AND THE PACIFIC | 0 | 1 | G A SERVICES | INTERNATIONAL LIAISON TO CHINA | 6,161 |

**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.

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

OMB No 1545-0047

2017

**Open to Public
Inspection**

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" 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

| (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 noncash assistance | (h) Purpose of grant or assistance |
|--|---------|---------------------------------|--------------------------|-----------------------------------|---|---------------------------------------|------------------------------------|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

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

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" 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 noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---------------------------------|--------------------------|--------------------------|----------------------------------|---|---------------------------------------|
| (1) SCHOLARSHIPS | 1018 | 24,648,848 | | | |
| (2) FELLOWSHIPS | 202 | 766,869 | | | |
| (3) LOAN FORGIVENESS | 89 | 299,572 | 206,417 | | |
| (4) PRIZES AND AWARDS | 68 | 36,500 | 1,635 | FMV | PLAQUES AND MEDALS |
| (5) FWS MATCH - OUTSIDE MATCH | 285 | 106,333 | | | |
| (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.

| Return Reference | Explanation |
|------------------|---|
| PART I, LINE 2 | SCHOLARSHIPS ARE AWARDED TO STUDENTS ATTENDING BROOKLYN LAW SCHOOL AND ARE A DIRECT OFFSET OF TUITION FELLOWSHIPS ARE AWARDED TO STUDENTS UNDER STRICT SELECTION CRITERIA LOAN FORGIVENESS ARE PAID DIRECTLY TO THE LENDER OR REQUIRES PROOF OF DEBT REDUCTION FROM THE STUDENT |

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

OMB No 1545-0047

2017

Open to Public Inspection

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

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

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

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I Questions Regarding Compensation

| | | Yes | No | | |
|---|--|--|----|--|--|
| <p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table> | <input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | | |
| <input type="checkbox"/> First-class or charter travel <input checked="" type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account | <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) | | | | |
| <p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p> | 1b | Yes | | | |
| <p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p> | 2 | Yes | | | |
| <p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table> | <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | |
| <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee | | | | |
| <p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p> | 4a | | No | | |
| | 4b | | No | | |
| | 4c | | No | | |
| <p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p> | 5a | | No | | |
| | 5b | | No | | |
| <p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p> | 6a | | No | | |
| | 6b | | No | | |
| <p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p> | 7 | | No | | |
| <p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p> | 8 | | No | | |
| <p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p> | 9 | | | | |

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

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

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

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

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

| Return Reference | Explanation |
|------------------|--|
| PART I, LINE 1A | TRAVEL FOR COMPANIONS A REIMBURSEMENT OF TRAVEL EXPENSES FOR A COMPANION WHICH OCCURS OCCASIONALLY IS PAID ONLY IF THE TRAVEL EXPENSE QUALIFIES AS A NONTAXABLE WORKING CONDITION FRINGE BENEFIT HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE/ PERSONAL SERVICES B AS A CONDITION OF EMPLOYMENT, THE PRESIDENT/DEAN IS REQUIRED TO HAVE A HOME ON THE LAW SCHOOL'S CAMPUS WHICH IS FURNISHED, MAINTAINED AND CLEANED, AT THE LAW SCHOOL'S EXPENSE |

Additional Data

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

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

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1NICHOLAS W ALLARD ESQ DEAN | (i) | 500,000 | 0 | 10,668 | 27,000 | 138,493 | 676,161 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1LINDA S HARVEY COO AND CHIEF OF STAFF | (i) | 259,437 | 0 | 5,544 | 27,000 | 31,542 | 323,523 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2LAURIE H NEWITZ TREASURER & CHIEF FINANCIAL OFFICER | (i) | 291,704 | 0 | 5,544 | 27,000 | 39,110 | 363,358 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3STEVEN DEAN VICE DEAN OF ACADEMIC AFFAIRS | (i) | 199,368 | 0 | 18,449 | 20,004 | 11,268 | 249,089 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4STACY CAPLOW ASSOC DEAN FOR PROF LEGAL EDUCATIO | (i) | 254,937 | 0 | 10,668 | 26,252 | 25,671 | 317,528 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5STEPHANIE VULLO ESQ SECRETARY & GENERAL COUNSEL & CCO | (i) | 194,339 | 0 | 1,515 | 19,965 | 23,691 | 239,510 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6EULAS G BOYD JR DEAN OF ADMISSIONS | (i) | 198,390 | 0 | 1,030 | 20,750 | 34,430 | 254,600 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7SEAN P MORIARTY CHIEF ADVANCEMENT OFFICER | (i) | 207,399 | 0 | 1,055 | 21,210 | 16,554 | 246,218 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8AARON TWERSKI PROFESSOR OF LAW | (i) | 311,248 | 0 | 38,831 | 27,000 | 34,910 | 411,989 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9NEIL B COHEN PROFESSOR OF LAW | (i) | 256,023 | 0 | 37,390 | 26,845 | 40,026 | 360,284 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10ALEXANDER STEIN PROFESSOR OF LAW | (i) | 253,558 | 0 | 32,044 | 26,623 | 41,555 | 353,780 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11ANITA BERNSTEIN PROFESSOR OF LAW | (i) | 268,856 | 0 | 15,612 | 27,000 | 18,183 | 329,651 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12LAWRENCE M SOLAN PROFESSOR OF LAW | (i) | 240,959 | 0 | 35,273 | 24,820 | 25,819 | 326,871 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13WILLIAM ARAIZA FORMER VICE DEAN ACADEMIC AFFAIRS | (i) | 262,614 | 0 | 36,328 | 27,000 | 39,177 | 365,119 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14DANA BRAKMAN-REISER FORMER VICE DEAN STUDENT AFFAIRS | (i) | 208,159 | 0 | 21,700 | 21,122 | 11,957 | 262,938 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15BERYL R JONES-WOODIN FORMER ASSOC DEAN STUDENT AFFAIRS | (i) | 169,782 | 0 | 7,748 | 18,067 | 38,643 | 234,240 | 0 |
| | (ii) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2017

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI. Attach to Form 990. Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service Name of the organization BROOKLYN LAW SCHOOL

Employer identification number 23-7227990

Part I Bond Issues

Table with columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include Dormitory Authority of the State of New York.

Part II Proceeds

Table with columns: 1-13 (Amount of bonds retired, Amount of bonds legally defeased, Total proceeds of issue, etc.), A, B, C, D (Yes/No columns for questions 14-17).

Part III Private Business Use

Table with columns: 1-2 (Was the organization a partner in a partnership, Are there any lease arrangements that may result in private business use of bond-financed property?), A, B, C, D (Yes/No columns).

Part III Private Business Use (Continued)

| | A | | B | | C | | D | |
|---|---------|----|---------|----|-----|----|-----|----|
| | Yes | No | Yes | No | Yes | No | Yes | No |
| 3a Are there any management or service contracts that may result in private business use of bond-financed property? | X | | X | | | | | |
| b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property? | X | | X | | | | | |
| c Are there any research agreements that may result in private business use of bond-financed property? | | X | | X | | | | |
| d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? | | | | | | | | |
| 4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶ | 0 440 % | | 0 440 % | | | | | |
| 5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶ | | | | | | | | |
| 6 Total of lines 4 and 5 | 0 440 % | | 0 440 % | | | | | |
| 7 Does the bond issue meet the private security or payment test? | | X | | X | | | | |
| 8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? | | X | | X | | | | |
| b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of | | | | | | | | |
| c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2? | | | | | | | | |
| 9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2? | X | | X | | | | | |

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

| Return Reference | Explanation |
|-----------------------------------|---|
| DATE REBATE COMPUTATION PERFORMED | ISSUER NAME DORMITORY AUTHORITY OF THE STATE OF NEW YORK DATE THE REBATE COMPUTATION WAS PERFORMED 07/22/2014 ISSUER NAME DORMITORY AUTHORITY OF THE STATE OF NEW YORK DATE THE REBATE COMPUTATION WAS PERFORMED 07/25/2017 |

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

| Return Reference | Explanation |
|---------------------------------|--|
| PART II, LINE 11 (BOTH COLUMNS) | AMOUNTS LISTED INCLUDE PROCEEDS SPENT TO REFUND PRIOR ISSUE OF BONDS FOR THE 2009 BONDS, AMOUNTS INCLUDE DSRF EARNINGS USED TO PAY DEBT SERVICE |

| Return Reference | Explanation |
|---------------------------------|--|
| PART III, LINE 4 (BOTH COLUMNS) | THE 2003 BONDS WERE A MULTIPURPOSE ISSUE CONSISTING OF A NEW MONEY PORTION AND A REFUNDING PORTION THE 2003 BONDS WERE ALLOCABLE TO EACH SEPARATE PURPOSE ON THE BASIS OF A PRO-RATA ALLOCATION THE 2009 AND 2012 BONDS BOTH REFUNDED A PRO-RATA PORTION OF THE 2003 BONDS AND, AS A RESULT, THE PRIVATE BUSINESS USE FOR BOTH REFUNDING ISSUES IS EQUAL |

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

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2017

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**

▶ **Attach to Form 990.**

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|----------------------------|---|--|---|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | X | 32 | 336,272 | FMV |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ (_____) | | | | |
| 26 Other ▶ (_____) | | | | |
| 27 Other ▶ (_____) | | | | |
| 28 Other ▶ (_____) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

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

Part II Supplemental Information.

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

| Return Reference | Explanation |
|--------------------|---|
| PART I, COLUMN (B) | THE NUMBER REPRESENTED ABOVE IS BASED ON THE UNIQUE NUMBER OF GIFT TRANSACTIONS |

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

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

▶ Attach to Form 990 or 990-EZ.

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

2017**Open to Public Inspection**

Department of the Treasury

Internal Revenue Service

Name of the organization

BROOKLYN LAW SCHOOL

Employer identification number

23-7227990

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|--------------------------------|---|
| FORM 990, PART I, LINE 6 | NUMBER OF VOLUNTEERS ESTIMATED AMOUNT BASED ON TWO YEAR AVERAGE |

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|-------------------------------|--|
| FORM 990, PART VII, SECTION A | THE ORGANIZATION, IN A FULL TRANSPARENCY POSTURE TO REPORTING, IS REPORTING ALL BENEFITS I N FULL IN PART VII, COLUMN F AND NOT APPLYING THE \$10,000 PER ITEM EXCEPTION FOR CERTAIN B ENEFITS |

990 Schedule O, Supplemental Information

| Return Reference | Explanation |
|---------------------------------|--|
| FORM 990, PART XI, LINE 9 | CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 43,635 OTHER POST-RETIREMENT RELATED CHANGES OTHER THAN NET PERIODIC COSTS -331,599 |