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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2018

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 07-01-2018 , and ending 06-30-2019

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

D Employer identification number
23-7227990

E Telephone number
(718) 625-2200

G Gross receipts $ 214,274,146

F Name and address of principal officer:
MARYELLEN FULLERTON
250 JORALEMON STREET
BROOKLYN, NY 112013700

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

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

J Website: ▶ WWW.BROOKLAW.EDU

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

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

Part I Summary

Activities & Governance

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

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	813
6	Total number of volunteers (estimate if necessary)	6	1,820
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	-170,328
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-170,328

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	3,444,330	4,052,231
	9	Program service revenue (Part VIII, line 2g)	49,142,625	49,970,695
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	20,467,595	15,851,585
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,721,229	4,105,837
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	76,775,779	73,980,348
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	26,066,174	26,988,636
	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)	36,558,553	34,688,532
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,725,206		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	18,069,890	19,123,264
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	80,694,617	80,800,432
	19	Revenue less expenses. Subtract line 18 from line 12	-3,918,838	-6,820,084
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	350,595,424	334,787,738
	21	Total liabilities (Part X, line 26)	76,471,144	74,630,047
	22	Net assets or fund balances. Subtract line 21 from line 20	274,124,280	260,157,691

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

****** | 2020-07-14
Signature of officer | Date

MARK C HAMPTON EVP FOR ADMIN. & FIN. AND CBO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ 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	

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response 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 $ 64,748,535 including grants of $ 26,988,636) (Revenue $ 50,330,310)

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 ▶** 64,748,535

Part IV **Checklist of Required Schedules**

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?*If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	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*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*(see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		No
26	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? *If "Yes," complete Schedule L, Part II*	26		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? *If "Yes," complete Schedule L, Part III*	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		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? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	215			
b	Enter the number of Forms W-2G included in line 1a.*Enter -0-* if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	**2a** 813			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .		**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .		**3b**	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .		**4a**		No
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .		**5a**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .		**6a**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor? . . .		**7a**		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .		**7c**		No
d	If "Yes," indicate the number of Forms 8282 filed during the year . . .	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .		**7f**		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .		**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .		**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . .		**8**		
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders . . .	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) . . .	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	**13b**			
c	Enter the amount of reserves on hand . . .	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year? . . .		**14a**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N . . .		**15**		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O . . .		**16**		No

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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	**1a**	20		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent	**1b**	20		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		**3**		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		No
6 Did the organization have members or stockholders?		**6**		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		No
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		**8a**	Yes	
b Each committee with authority to act on behalf of the governing body?		**8b**	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*		**9**		No

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

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

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
▶MARK C HAMPTON 250 JORALEMON STREET BROOKLYN, NY 11201 (718) 780-0650

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

	(D)	(E)	(F)
1b Sub-Total . . . ▶			
c Total from continuation sheets to Part VII, **Section A** . . . ▶			
d Total (add lines 1b and 1c) . . . ▶	4,678,165	0	914,209

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 77

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3	Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?*If "Yes," complete Schedule J for such person*	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
DNP BUILDERS LLC 133 W 25TH STREET SUITE 6E NEW YORK, NY 10001	GENERAL CONTRACTOR	2,413,432
JPMORGAN CHASE 270 PARK AVENUE NEW YORK, NY 10017	INVESTMENT BROKER	886,942
TRIANGLE SERVICES 20 WEST 55TH STREET 3 FLR NEW YORK, NY 10019	CLEANING SERVICES	823,451
STERLING AFFAIR 100 COMMERCE ROAD CARLSTADT, NJ 07072	FOOD/CATERING	584,293
NEW YORK INSULATION 58-48 59TH STREET MASPETH, NY 11378	CONTRACTOR	330,000

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 12

Part VIII Statement of Revenue

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

Contributions, Gifts, Grants and Other Similar Amounts

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1a Federated campaigns	1a					
b Membership dues	1b					
c Fundraising events	1c					
d Related organizations	1d					
e Government grants (contributions)	1e	6,125				
f All other contributions, gifts, grants, and similar amounts not included above	1f	4,046,106				
g Noncash contributions included in lines 1a - 1f:$ 56,831						
h **Total.** Add lines 1a-1f ▶			4,052,231			

Program Service Revenue

	Business Code				
2a TUITION & FEES	611310	49,901,372	49,901,372		
b FINANCIAL AID PROGRAMS	611310	69,323	69,323		
c					
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f ▶		49,970,695			

Other Revenue

	(i)	(ii)	(A)	(B)	(C)	(D)
3 Investment income (including dividends, interest, and other similar amounts) ▶			4,202,958		-170,328	4,373,286
4 Income from investment of tax-exempt bond proceeds ▶						
5 Royalties ▶						
	(i) Real	(ii) Personal				
6a Gross rents	8,457,515					
b Less: rental expenses	4,711,293					
c Rental income or (loss)	3,746,222					
d Net rental income or (loss) ▶			3,746,222			3,746,222
	(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	147,231,132					
b Less: cost or other basis and sales expenses	135,582,505					
c Gain or (loss)	11,648,627					
d Net gain or (loss) ▶			11,648,627			11,648,627
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	196,332	196,332		
b ALUMNI PROGRAMS		900099	84,095	84,095		
c PUBLICATION/COURSE MATERIALS		900099	49,936	49,936		
d All other revenue			29,252	29,252		
e **Total.** Add lines 11a–11d ▶			359,615			
12 **Total revenue.** See Instructions. ▶			73,980,348	50,330,310	-170,328	19,768,135

Part IX Statement of Functional Expenses

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

Check if Schedule O contains a response or note to any line in this Part IX . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	**(A)** Total expenses	**(B)** Program service expenses	**(C)** Management and general expenses	**(D)** Fundraisingexpenses
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	26,988,636	26,988,636		
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	2,982,524	1,162,514	1,265,900	554,110
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	23,306,475	19,693,964	2,558,891	1,053,620
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,843,542	1,557,793	202,408	83,341
9 Other employee benefits	4,685,412	3,959,172	514,426	211,814
10 Payroll taxes	1,870,579	1,580,639	205,376	84,564
11 Fees for services (non-employees):				
a Management				
b Legal	181,591	29,473	152,118	
c Accounting	142,375		142,375	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	356,544		356,544	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	814,492	185,729	597,105	31,658
12 Advertising and promotion	206,228	154,935	24,755	26,538
13 Office expenses	528,256	240,446	157,352	130,458
14 Information technology	1,178,658	643,917	452,631	82,110
15 Royalties . .				
16 Occupancy	4,733,688	130,675	4,603,013	
17 Travel	288,769	255,008	13,382	20,379
18 Payments of travel or entertainment expenses for any federal, state, or local public officials .				
19 Conferences, conventions, and meetings	949,022	725,922	66,312	156,788
20 Interest	3,487,326	2,776,866	597,485	112,975
21 Payments to affiliates				
22 Depreciation, depletion, and amortization . .	3,760,557	2,994,433	644,298	121,826
23 Insurance . . .	357,612	37,638	319,974	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LIBRARY ACQUISTIONS/AUD	836,659	834,609	820	1,230
b SUBCRIPTIONS/PUBLICATIO	201,484	190,650	3,973	6,861
c LOAN/DATA PROCESSING/SB	151,311	24,000	127,311	
d MEMBERSHIPS	143,436	55,154	87,517	765
e All other expenses	805,256	526,362	232,725	46,169
25 **Total functional expenses.** Add lines 1 through 24e	80,800,432	64,748,535	13,326,691	2,725,206
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 ▶ ☐ 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		15,498,217	2	9,258,246
	3	Pledges and grants receivable, net		1,738,284	3	2,580,428
	4	Accounts receivable, net		597,165	4	750,097
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	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		803,741	9	827,558
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 164,981,542			
	b	Less: accumulated depreciation	10b 65,457,074	102,728,953	10c	99,524,468
	11	Investments—publicly traded securities		193,897,560	11	161,117,120
	12	Investments—other securities. See Part IV, line 11		29,065,970	12	57,336,339
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		6,263,934	15	3,391,882
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		350,595,424	16	334,787,738
Liabilities	17	Accounts payable and accrued expenses		11,339,300	17	10,233,823
	18	Grants payable			18	
	19	Deferred revenue		845,860	19	1,330,213
	20	Tax-exempt bond liabilities		39,215,307	20	37,788,301
	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		17,000,000	23	18,000,000
	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		8,070,677	25	7,277,710
	26	**Total liabilities.** Add lines 17 through 25		76,471,144	26	74,630,047
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		232,631,391	27	216,351,759
	28	Temporarily restricted net assets		22,012,552	28	22,612,320
	29	Permanently restricted net assets		19,480,337	29	21,193,612
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		274,124,280	33	260,157,691
	34	Total liabilities and net assets/fund balances		350,595,424	34	334,787,738

Part XI Reconcilliation 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	73,980,348
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,800,432
3	Revenue less expenses. Subtract line 2 from line 1	3	-6,820,084
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	274,124,280
5	Net unrealized gains (losses) on investments	5	-7,500,201
6	Donated services and use of facilities	6	11,000
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	342,696
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	260,157,691

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: ☐ Cash ☑ Accrual ☐ 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?	2a		No
	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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization’s financial statements audited by an independent accountant?	2b	Yes	
	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: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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 (2018)

Form 990, Part III, Line 4a:

THE EDUCATION OF STUDENTS IN PREPARATION FOR THE LEGAL PROFESSION. IN THE FALL OF ACADEMIC YEAR 2018/2019, ENROLLMENT WAS APPROXIMATELY 1,032.

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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
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 OF TRUSTEES	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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
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
HON RAMON E REYES JR 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
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: Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
MARYELLEN FULLERTON INTERIM DEAN AND PROFESSOR OF LAW	40.00			X				321,511	0	65,230
LINDA S HARVEY COO AND CHIEF OF STAFF	40.00			X				280,176	0	59,414
LAURIE H NEWITZ TREASURER & CHIEF FINANCIAL OFFICER	40.00			X				305,892	0	66,428
STEPHANIE VULLO ESQ SECRETARY, COMPLIANCE OFFICER & GENERAL COUNSEL	40.00			X				201,957	0	24,948
CHRISTINA MULLIGAN VICE DEAN AND PROFESSOR OF LAW	40.00			X				161,793	0	29,224
STEVEN DEAN VICE DEAN OF ACADEMIC AFFAIRS (UNTIL DEC. 2018)	40.00			X				280,891	0	36,028
JENNIFER LANG DEAN OF STUDENTS	40.00			X				111,947	0	40,373
STACY CAPLOW ASSOC. DEAN FOR PROF. LEGAL EDUCATION	40.00			X				269,626	0	62,588
SEAN P MORIARTY CHIEF ADVANCEMENT OFFICER	40.00				X			216,872	0	39,638
EULAS G BOYD JR DEAN OF ADMISSIONS	40.00				X			211,938	0	57,690

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) Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
AARON TWERSKI PROFESSOR OF LAW	40.00					X		379,705	0	61,775
MICHAEL GERBER PROFESSOR OF LAW	40.00					X		297,012	0	62,877
ANITA BERNSTEIN PROFESSOR OF LAW	40.00					X		285,691	0	47,544
WILLIAM ARAIZA PROFESSOR OF LAW	40.00					X		279,988	0	70,442
JOEL M GORA PROFESSOR OF LAW	40.00					X		277,620	0	64,557
NICHOLAS W ALLARD ESQ FORMER DEAN AND PROFESSOR OF LAW	40.00						X	562,497	0	84,096
DANA BRAKMAN-REISER FORMER VICE DEAN STUDENT AFFAIRS	40.00						X	233,049	0	41,357

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

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 331/3% 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 331/3% 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? Yes	No	**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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)2014	(b)2015	(c)2016	(d)2017	(e)2018	(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 2018 (line 6, column (f) divided by line 11, column (f)) 14

15 Public support percentage for 2017 Schedule A, Part II, line 14 15

16a **33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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 2018 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2018** (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from **2017** Schedule A, Part III, line 17	18	

19a **331/3% support tests—2018.** 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—2017.** 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?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	**11c**		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

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?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? *If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.*	**3**		

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 ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

			Yes	No
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? *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.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
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? *Provide details in **Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in **Part VI.** the role played by the organization in this regard.*	**3b**		

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

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

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

	Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	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 ☐ 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 2018 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-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018:			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, 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 2018. 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 2019.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

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 C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
BROOKLYN LAW SCHOOL	23-7227990

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (see instructions) ▶ $

3 Volunteer hours for political campaign activities (see instructions)

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1					
2					
3					
4					
5					
6					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

	(a)	(b)
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2015	**(b)** 2016	**(c)** 2017	**(d)** 2018	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		0
j	Total. Add lines 1c through 1i			0
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
PART II-B, LINE 1:	BROOKLYN LAW SCHOOL IS A MEMBER OF A FEW ASSOCIATIONS. THESE ASSOCIATIONS MAY ENGAGE IN LOBBYING ACTIVITIES. THEREFORE, A PORTION OF THE MEMBERSHIP DUES MAY BE ATTRIBUTABLE TO LOBBYING ACTIVITIES AND AS SUCH NO DETERMINATIVE AMOUNT IS LISTED IN THE SCHEDULE.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

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? ☐ Yes ☐ No

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

Part II Conservation Easements. Complete if the organization answered "Yes" 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 7/25/06, 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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	237,372,819	233,423,409	151,264,671	129,836,298	133,265,987
b Contributions	1,100,376	10,101,541	81,841,198	33,122,435	2,965,645
c Net investment earnings, gains, and losses	7,994,841	15,063,755	22,621,362	-1,193,251	2,644,453
d Grants or scholarships					
e Other expenditures for facilities and programs	19,898,533	21,215,886	22,303,822	10,500,811	9,039,787
f Administrative expenses					
g End of year balance	226,569,503	237,372,819	233,423,409	151,264,671	129,836,298

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

a Board designated or quasi-endowment ▶ 82.670 %

b Permanent endowment ▶ 8.610 %

c Temporarily restricted endowment ▶ 8.720 %

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		147,246,767	61,735,762	85,511,005
c Leasehold improvements		5,892,342	1,167,837	4,724,505
d Equipment		4,625,652	2,553,475	2,072,177
e Other		88,230		88,230
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				99,524,468

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	57,336,339	F
(3)Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶	57,336,339	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	42,248
INTEREST PAYABLE	160,035
ACCRUED POST-RETIREMENT BENEFITS PAYABLE	7,075,427
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	7,277,710

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	44,647,358
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	-7,500,201		
b	Donated services and use of facilities	2b	11,000		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-26,555,082		
e	Add lines **2a** through **2d**			2e	-34,044,283
3	Subtract line **2e** from line **1**			3	78,691,641
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	-4,711,293		
c	Add lines **4a** and **4b**			4c	-4,711,293
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	73,980,348

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	58,613,947
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	4,711,293		
e	Add lines **2a** through **2d**			2e	4,711,293
3	Subtract line **2e** from line **1**			3	53,902,654
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	26,897,778		
c	Add lines **4a** and **4b**			4c	26,897,778
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	80,800,432

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

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 ATTE MPT TO PROVIDE A PREDICTABLE STREAM OF FUNDING TO PROGRAMS SUPPORTED BY ITS ENDOWMENT WHIL E SEEKING TO MAINTAIN THE PURCHASING POWER OF THE ENDOWMENT ASSETS. ENDOWMENT ASSETS INCLU DE THOSE ASSETS OF DONOR-RESTRICTED FUNDS THAT THE LAW SCHOOL MUST HOLD IN PERPETUITY OR F OR A DONOR-SPECIFIED PERIOD(S) OR PURPOSE AS WELL AS BOARD-DESIGNATED FUNDS. UNDER THIS PO LICY, AS APPROVED BY THE BOARD OF TRUSTEES, THE OVERRIDING OBJECTIVE IS TO MAINTAIN PURCHA SING 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 REVENU E SERVICE AND WITH NEW YORK STATE. TAX YEARS SUBSEQUENT TO 2016 REMAIN SUBJECT TO EXAMINAT ION BY TAXING AUTHORITIES. MANAGEMENT EVALUATED THE LAW SCHOOL'S TAX POSITIONS AND CONCLUD ED 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, 2019, TH E 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, 2019 AND 2018.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	SCHOLARSHIP EXPENSE - NET IN TUITION & FEES -26,541,234. CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 330,813. OTHER BENEFIT COSTS 11,883. CUSTODIAL FEES - NET IN INVESTMENT INCOME -356,544.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	RENTAL EXPENSES REPORTED ON FORM 990, PART VIII, LINE 6B -4,711,293.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	RENTAL EXPENSES REPORTED ON FORM 990, PART VIII, LINE 6B 4,711,293.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	SCHOLARSHIP EXPENSE - NET IN TUITION & FEES 26,541,234. CUSTODIAL FEES - NET IN INVESTMENT INCOME 356,544.

SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Schools

▶ 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.

▶ Go to *www.irs.gov/Form990EZ* for the latest instructions.

OMB No. 1545-0047

2018

Open to Public Inspection

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?	1	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?	2	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.	3	Yes	
4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		No
b	Admissions policies?	5b		No
c	Employment of faculty or administrative staff?	5c		No
d	Scholarships or other financial assistance?	5d		No
e	Educational policies?	5e		No
f	Use of facilities?	5f		No
g	Athletic programs?	5g		No
h	Other extracurricular activities?	5h		No
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		No
	If you answered "Yes" to either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II.	7	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

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

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

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

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

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

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in region	**(d)** Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures for and investments in region
EAST ASIA AND THE PACIFIC - AUSTRALIA, BRUNEI, BURMA, CAMBODIA,	0	0	PROGRAM SERVICES	INTERNATIONAL STUDY ABROAD	69,928
3a Sub-total	0	0			69,928
b Total from continuation sheets to Part I . . .					0
c **Totals** (add lines 3a and 3b)	0	0			69,928

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)

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)

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; don't 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; don't file with Form 990).* . . . . ☐ Yes ☑ No

Part V Supplemental Information

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

ReturnReference	Explanation

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

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	994		26,541,234	BOOK	DIRECT OFFSET OF TUITION
(2) FELLOWSHIPS	170	607,948			
(3) LOAN FORGIVENESS	75	268,456			
(4) PRIZES AND AWARDS	98	40,850	1,017	FMV	PLAQUES AND MEDALS
(5) FWS MATCH - OUTSIDE MATCH	273	156,223			
(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.
PART III:	THE TOTAL GRANTS REPORTED IN PART III DOES NOT TIE TO THE TOTAL OF $26,988,636 AS REPORTED ON FORM 990, PART IX, LINE 2. THIS IS DUE TO AN ACCRUAL REVERSAL ADJUSTMENT ON LOAN FORGIVENESS PROGRAM THAT IS BEING NETTED WITH THE TOTAL GRANT EXPENSE OF $26,988,636 REPORTED ON FORM 990, PART IX, LINE 2.

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization	Employer identification number
BROOKLYN LAW SCHOOL	23-7227990

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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. ☐ First-class or charter travel ☑ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☑ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☑ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a? . .	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☑ Compensation committee ☑ Independent compensation consultant ☑ Form 990 of other organizations ☐ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
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:			
a	Receive a severance payment or change-of-control payment?	**4a**	Yes	
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
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:			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," on line 5a or 5b, describe in Part III.			
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:			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," on line 6a or 6b, describe in Part III.			
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	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**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								

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.

Return Reference	Explanation
PART I, LINE 4A	NICHOLAS ALLARD, FORMER DEAN AND PROFESSOR OF LAW, RECEIVED $208,333 IN SEVERANCE PAYMENTS. THIS AMOUNT HAS BEEN PROPERLY REPORTED ON HIS 2018 FORM W-2 AND REPORTED ON FORM 990, PART VII, COLUMN D, AND ALSO IN SCHEDULE J, PART II, COLUMN B(III). DURING THE FISCAL YEAR 2019, LAURIE NEWITZ, CHIEF FINANCIAL OFFICER, RECEIVED A SEVERANCE PAYMENT OF $120,000 WHICH IS NOT REPORTED ON FORM 990, PART VII AND SCHEDULE J, PART II AS THESE TWO SECTIONS ARE BASED ON CALENDAR YEAR 2018.

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 (i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable 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
MARYELLEN FULLERTON INTERIM DEAN AND PROFESSOR OF LAW	(i)	306,965	0	14,546	27,500	37,730	386,741	0
	(ii)	0	0	0	0	0	0	0
LINDA S HARVEY COO AND CHIEF OF STAFF	(i)	274,632	0	5,544	27,500	31,914	339,590	0
	(ii)	0	0	0	0	0	0	0
LAURIE H NEWITZ TREASURER & CHIEF FINANCIAL OFFICER	(i)	300,348	0	5,544	27,500	38,928	372,320	0
	(ii)	0	0	0	0	0	0	0
STEPHANIE VULLO ESQ SECRETARY, COMPLIANCE OFFICER & GENE	(i)	199,062	0	2,895	20,364	4,584	226,905	0
	(ii)	0	0	0	0	0	0	0
CHRISTINA MULLIGAN VICE DEAN AND PROFESSOR OF LAW	(i)	138,284	0	23,509	14,168	15,056	191,017	0
	(ii)	0	0	0	0	0	0	0
STEVEN DEAN VICE DEAN OF ACADEMIC AFFAIRS (UNTIL DEC. 2018)	(i)	260,262	0	20,629	26,088	9,940	316,919	0
	(ii)	0	0	0	0	0	0	0
JENNIFER LANG DEAN OF STUDENTS	(i)	110,844	0	1,103	12,502	27,871	152,320	0
	(ii)	0	0	0	0	0	0	0
STACY CAPLOW ASSOC. DEAN FOR PROF. LEGAL EDUCATIO	(i)	254,064	0	15,562	26,564	36,024	332,214	0
	(ii)	0	0	0	0	0	0	0
SEAN P MORIARTY CHIEF ADVANCEMENT OFFICER	(i)	215,199	0	1,673	21,960	17,678	256,510	0
	(ii)	0	0	0	0	0	0	0
EULAS G BOYD JR DEAN OF ADMISSIONS	(i)	210,844	0	1,094	22,000	35,690	269,628	0
	(ii)	0	0	0	0	0	0	0
AARON TWERSKI PROFESSOR OF LAW	(i)	314,030	0	65,675	27,500	34,275	441,480	0
	(ii)	0	0	0	0	0	0	0
MICHAEL GERBER PROFESSOR OF LAW	(i)	247,792	0	49,220	25,952	36,925	359,889	0
	(ii)	0	0	0	0	0	0	0
ANITA BERNSTEIN PROFESSOR OF LAW	(i)	270,380	0	15,311	27,500	20,044	333,235	0
	(ii)	0	0	0	0	0	0	0
WILLIAM ARAIZA PROFESSOR OF LAW	(i)	247,540	0	32,448	26,617	43,825	350,430	0
	(ii)	0	0	0	0	0	0	0
JOEL M GORA PROFESSOR OF LAW	(i)	264,198	0	13,422	27,500	37,057	342,177	0
	(ii)	0	0	0	0	0	0	0
NICHOLAS W ALLARD ESQ FORMER DEAN AND PROFESSOR OF LAW	(i)	291,667	0	270,830	27,500	56,596	646,593	0
	(ii)	0	0	0	0	0	0	0
DANA BRAKMAN-REISER FORMER VICE DEAN STUDENT AFFAIRS	(i)	210,615	0	22,434	21,434	19,923	274,406	0
	(ii)	0	0	0	0	0	0	0

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased Yes	(g) Defeased No	(h) On behalf of issuer Yes	(h) On behalf of issuer No	(i) Pool financing Yes	(i) Pool financing No
A	DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649905MZ6	07-22-2009	22,195,460	REFUND PORTION OF BONDS ISSUED ON 08/20/2003	X			X		X
B	DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649905R63	07-25-2012	53,833,478	REFUND PORTION OF BONDS ISSUED ON 08/20/2003	X			X		X
C	DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	64990GMJ8	05-23-2019	20,529,559	REFUND BONDS ISSUED 07/22/2009		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired		9,225,000		
2	Amount of bonds legally defeased	22,340,000	37,350,000		
3	Total proceeds of issue	22,280,774	53,916,629	20,529,594	
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	442,227	785,705	211,747	
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	261,093	75,000	66,405	
11	Other spent proceeds	19,309,228	53,055,924	20,094,430	
12	Other unspent proceeds	2,268,226		157,012	
13	Year of substantial completion	2006	2006	2006	

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
14	Were the bonds issued as part of a current refunding issue?	X			X	X			
15	Were the bonds issued as part of an advance refunding issue?		X	X			X		
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

Part III Private Business Use

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

Part III Private Business Use (Continued)

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		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		X			
c	Are there any research agreements that may result in private business use of bond-financed property?		X		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 %		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 ▶	0 %		0 %		0 %			
6	Total of lines 4 and 5	0.440 %		0.440 %		0.440 %			
7	Does the bond issue meet the private security or payment test?		X		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		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		X			

Part IV Arbitrage

		A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X	X			
b	Exception to rebate?		X		X		X		
c	No rebate due?	X		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		X		
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		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		X		
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X	X			X		
7	Has the organization established written procedures to monitor the requirements of section 148? . . .	X		X		X			

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. 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
SCHEDULE K, PART II, LINE 3 (ALL COLUMNS):	THE DIFFERENCE WITH THE AMOUNT LISTED IN PART I, COLUMN (E) FOR THE BONDS ISSUED ON 07/22/09 (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 07/25/12 (THE "2012 BONDS") IS ATTRIBUTABLE TO INVESTMENT EARNINGS FROM PROCEEDS ON DEPOSIT IN AN ESCROW FUND WHICH REFUNDED A PORTION OF A PRIOR ISSUE OF BONDS (THE "2003 BONDS") ON 07/01/13. THE DIFFERENCE WITH THE AMOUNT LISTED IN PART I, COLUMN (E) FOR THE BONDS ISSUED 05/23/19 (THE "2019 BONDS") IS ATTRIBUTABLE ON INVESTMENT EARNINGS ON PROCEEDS ON DEPOSIT IN THE CONSTRUCTION FUND FOR ISSUANCE COSTS.

Return Reference	Explanation
SCHEDULE K, PART II, LINE 11 (ALL 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
SCHEDULE K, PART II, LINE 12 (COLUMNS A AND C):	AMOUNTS LISTED IN COLUMN A REPRESENT PROCEEDS FORMERLY IN THE DEBT SERVICE RESERVE FUND AND NOW IN THE REFUNDING ESCROW FOR THE 2009 BONDS. AMOUNTS LISTED IN COLUMN C REPRESENT AMOUNTS EXPECTED TO BE USED FOR ISSUANCE COSTS THAT HAVE NOT YET BEEN PAID AS THE DATE OF THIS RETURN.

Return Reference	Explanation
SCHEDULE K, PART III, LINE 4 (ALL COLUMNS):	THE 2003 BONDS WERE A MULTIPURPOSE ISSUE CONSISTING OF A NEW MONEY PORTION AND A REFUNDING PORTION. THE 2003 BONDS WERE ALLOCABLE TO EACH SEPARATE PURPOSE ON THE BASIS OF A PRO-RATA ALLOCATION. THE 2019 BONDS REFUNDED THE 2009 BONDS AND THE 2009 AND 2012 BONDS BOTH REFUNDED A PRO-RATA PORTION OF THE 2003 BONDS AND, AS A RESULT, THE PRIVATE BUSINESS USE FOR ALL OF THESE ISSUES IS EQUAL.

Return Reference	Explanation
SCHEDULE K, PART III, LINE 5 (ALL 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 OF THE 2009 BONDS, THE 2012 BONDS, OR THE 2019 BONDS.

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization
BROOKLYN LAW SCHOOL

Employer identification number
23-7227990

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	17	56,831	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?	30a		No
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		No
b If "Yes," describe in Part II.			
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.**

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.

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

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 KNOWLED GE, 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 STATURE HAS GREATLY ENHANCED THE LAW SCHOOL'S REPUTATION THROUGHOUT THE UNITED STATES AND ABROAD. BROOKLYN LAW SCHOOL BOASTS MORE THAN A CENTURY OF EXPERIENCE IN TRAINING STUDENTS TO ENGAGE IN THE PRACTICE OF LAW.

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 C OMMITTEE OF THE BOARD OF TRUSTEES FOR REVIEW PRIOR TO BEING SUBMITTED TO THE IRS. THE DRAF T 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 BE ING FILED WITH THE IRS. THE DRAFT AND FINAL FORM 990 MAY BE DISTRIBUTED IN PERSON, BY REGU LAR 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 MATT ER IS DISCUSSED OR A DECISION IS MADE BY THE LAW SCHOOL'S GOVERNING BOARD OR COMMITTEE, BO ARD 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 ABOU T SUCH CONFLICTS. THIS IS DONE BY REQUIRING EACH BOARD MEMBER, OFFICE, AND KEY EMPLOYEE AN D ANY OTHER PERSON WHO REGULARY ATTENDS THE LAW SCHOOL BOARD AND COMMITTEE MEETING TO COMP LETE 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 D ISCLOSURE STATEMENT CONTAIN THE INFORMATION AND DEFINITIONS EACH PERSON WILL NEED TO PROPE RLY COMPLETE HIS OR HER PERSONAL DISCLOURE STATEMENT. THE PROCEDURES ARE PERFORMED ANNUALL Y. EACH TRUSTEE, OFFICER, KEY EMPLOYEE, AND MEMBER OF A COMMITTEE WITH BOARD DELEGATED POW ERS SHALL ANNUALLY SIGN A STATEMENT WHICH AFFIRMS THAT SUCH A PERSON - A. HAS RECEIVED A C OPY OF THE CONFLICT OF INTEREST POLICY AND PROCEDURES, B. HAD READ AND UNDERSTANDS THE POL ICY, 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 ENGA GE PRIMARILY IN ACTIVITIES WHICH ACCOMPLISH ONE OR MORE OF ITS TAX-EXEMPT PURPOSES.

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Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE EXECUTIVE COMPENSATION POLICY IS INTENDED TO COMPLY WITH IRS FORM 990 REPORTING AND AP PLIES TO THE "COMPENSATION" OF BROOKLYN LAW SCHOOL'S "KEY EMPLOYEES AND "OFFICERS". (A) RE VIEW 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 CONFL ICTS OF INTEREST SHALL NOT BE INVOLVED IN THE REVIEW AND APPROVAL OF THE COMPENSATION ARRA NGEMENT. (1) APPLICABLE CONFLICT OF INTEREST POLICY PROVISIONS. PURSUANT TO BROOKLYN LAW S CHOOL'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 B ROOKLYN LAW SCHOOL, WHETHER DIRECTLY OR INDIRECTLY, AND ANY OTHER TRUSTEE WHO IS THAT VOTI NG MEMBER'S "IMMEDIATE FAMILY MEMBER," IS PRECLUDED FROM VOTING ON MATTERS PERTAINING TO T HAT MEMBER'S COMPENSATION, OR THE COMPENSATION OF ANY OTHER MEMBER OF THE "INDEPENDENT EVA LUATION COMMITTEE, OR ANY TRANSACTION WITH A BUSINESS IN WHICH EITHER THE MEMBER OR ANY OT HER MEMBER OF THE INDEPENDENT EVALUATION COMMITTEE HOLDS A "FINANCIAL INTEREST." B) A VOTI NG MEMBER OF ANY COMMITTEE WHOSE JURISDICTION INCLUDES COMPENSATION MATTERS AND WHO RECEIV ES COMPENSATION FROM THE ORGANIZATION FOR SERVICES, WHETHER DIRECTLY OR INDIRECTLY, IS PRE CLUDED FROM VOTING ON MATTERS PERTAINING TO HIS/HER COMPENSATION OR THE COMPENSATION OF AN Y MORE SENIOR STAFF EXECUTIVE OF BROOKLYN LAW SCHOOL. (B) USE OF DATA FOR COMPARABLE COMPE NSATION: PRIOR TO APPROVING THE COMPENSATION OF ANY KEY EMPLOYEE OR OFFICER, THE COMPENSAT ION COMMITTEE SHALL REVIEW AND EVALUATE HIS OR HER COMPENSATION USING DATA FOR COMPARING C OMPENSATION OF SIMILARLY QUALIFIED PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS AT SIMILAR LY SITUATED EDUCATIONAL INSTITUTIONS. (C) CONTEMPORANEOUS DOCUMENTATION AND RECORDKEEPING: THE COMPENSATION COMMITTEE SHALL CONTEMPORANEOUSLY DOCUMENT AND MAINTAIN RECORDS OF ITS D ELIBERATIONS AND DECISIONS REGARDING SUCH COMPENSATION ARRANGEMENTS.

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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).

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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.

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Return Reference	Explanation
FORM 990, PART XI, LINE 9:	CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS 330,813. OTHER BENEFIT COSTS 11,883.