PUBLIC DISCLOSURE COPY

Return of Organization	Exempt From	Income Tax
1 + 1 + 2 + 3 + 3 + 3 + 5 + 5 + 5 + 5 + 5 + 5 + 5	Indexed Decision Activity (1)	and the second second as the second second second second

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.

<u>99</u>

Form



	Department of the Treasury Internal Revenue Service Do not enter social security numbers on this form as it may be made public. Open to Public Inspection							
	A For the 2021 calendar year, or tax year beginning JUL 1, 2021 and ending JUN 30, 2022							
Βο	Check if C Name of organization D Employer identification							
	pplicat	ole:	5					
X	Addr Chan		IAL EDUCATION LEGAL FUND, INC.					
	Nam Chan		usiness as		83-146767	3		
	Initia	n Number		oom/suite				
	Final		PUTNAM AVENUE 21	13	914-328-0			
	termi ated	City or t	own, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	267,354.		
	Amer returi	n GKEE	NWICH, CT 06830		H(a) Is this a group ret			
	Appli dtion pend		nd address of principal officer: CRAIG ELKIND	~- 0	for subordinates?			
		° 139 E	AST PUTNAM ROAD, #213, GREENWICH, (H(b) Are all subordinates incl			
		empt status:		527	1	st. See instructions		
-		-	SPEDLEGALFUND.ORG		H(c) Group exemption			
_			X Corporation Trust Association Other	L Year	of formation: 2010 M	State of legal domicile: CT		
Pa	irt I		be the organization's mission or most significant activities: $[]{THE}$ []M	TCCTO	N OF CDECTAL	FDUCATION		
e	1	Briefly describ	UND, INC. (S.E.L.F.) IS TO LEVEL TH	12210 12210	AVING FIFI.D	FOR		
Governance								
ver	2		x			14		
	4		lependent voting members of the governing body (Part VI, line Ta)			12		
Activities &	5		of individuals employed in calendar year 2021 (Part V, line 2a)			0		
itie	6		of volunteers (estimate if necessary)			0		
ctiv			d business revenue from Part VIII, column (C), line 12			0.		
◄			business taxable income from Form 990-T, Part I, line 11			0.		
					Prior Year	Current Year		
Ð	8	Contributions	and grants (Part VIII, line 1h)		192,022.	231,161.		
nue	9	Program servi	ce revenue (Part VIII, line 2g)		0.	0.		
Revenue	10		come (Part VIII, column (A), lines 3, 4, and 7d)		19.	524.		
	11	Other revenue	e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.		
	12	Total revenue	- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		192,041.	231,685.		
	13		nilar amounts paid (Part IX, column (A), lines 1-3)	上	159,708.	183,871.		
	14	•	to or for members (Part IX, column (A), line 4)		0.	0.		
ses	15	Salaries, othe	r compensation, employee benefits (Part IX, column (A), lines 5-10) $_{\dots}$		0.	0.		
Expenses	16a	Professional f	undraising fees (Part IX, column (A), line 11e) ing expenses (Part IX, column (D), line 25)		0.	0.		
Ä					17,161.	37,582.		
_			es (Part IX, column (A), lines 11a-11d, 11f-24e)		176,869.	221,453.		
			s. Add lines 13-17 (must equal Part IX, column (A), line 25)		15,172.	10,232.		
SS	19	Revenue less	expenses. Subtract line 18 from line 12		ginning of Current Year	End of Year		
Net Assets or Fund Balances	20	Total coosts //	Part V line 16)		102,844.	116,107.		
Asse Bali	20	Total assets (9,200.	12,500.		
Vet / und	21 22		(Part X, line 26) fund balances. Subtract line 21 from line 20		93,644.	103,607.		
P		Signature			55,011	100,007.		

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

Sign Here	Signature of officer CRAIG ELKIND, TREASURE Type or print name and title	IR		Date				
Paid	Print/Type preparer's name SANDRA D. CALLANAN	Preparer's signature			PTIN P01200948			
Preparer	Firm's name CIRONEFRIEDBERG,			Firm's EIN ▶ 06	-1533315			
Use Only	Firm's address 6 RESEARCH DRIVE			Phone no. 203 –	366-5876			
May the IRS discuss this return with the preparer shown above? See instructions 🛛 🚺 Yes 🛄 No								
132001 12-0	13200112-09-21LHAFor Paperwork Reduction Act Notice, see the separate instructions.Form 990 (2021)							

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	1990 (2021) SPECIAL EDUCATION LEGAL FUND, INC. 83-1467673 Page	2
Ра	rt III Statement of Program Service Accomplishments	•
	Check if Schedule O contains a response or note to any line in this Part III	<u> </u>
1	Briefly describe the organization's mission:	
	THE MISSION OF SPECIAL EDUCATION LEGAL FUND, INC. (S.E.L.F.) IS TO	
	LEVEL THE PLAYING FIELD FOR FAMILIES IN NEED WITH CHILDREN IN THE	
	SPECIAL EDUCATION SYSTEM. S.E.L.F. PROVIDES RESOURCES, KNOWLEDGE AND	
	EMPOWERMENT TO SUPPORT FAMILIES IN THE SPECIAL EDUCATION ADVOCACY IN	
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	lo
	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?	lo
	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)
	LEGAL ASSISTANCE PROGRAM: THE LEGAL ASSISTANCE PROGRAM PROVIDES	_ ′
	LIFE-ALTERING EDUCATION IMPROVEMENTS AND CHANGES IN THE FORM OF LEGAL	
	ASSISTANCE TO FAMILIES EXPERIENCING FINANCIAL NEED AND HARDSHIP WITH	
	CHILDREN IN SPECIAL EDUCATION. OUR MISSION IS TO PROVIDE THESE FAMILIES	3
	WITH FUNDING TO SECURE A QUALIFIED SPECIAL EDUCATION ATTORNEY TO FULLY	
	ADVOCATE FOR THEIR CHILD'S FREE AND APPROPRIATE PUBLIC EDUCATION	
	RIGHTS. SPECIAL EDUCATION LEGAL FUND ACCEPTS GRANT APPLICATIONS FOR TH	2
	LEGAL ASSISTANCE PROGRAM ON A ROLLING BASIS THROUGHOUT THE YEAR BASED	-
	ON EXISTING FUNDING.	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
40	(Code:) (Expenses \$ including grants of \$) (Revenue \$	_ '
	(Code:) (Expenses \$ including grants of \$) (Revenue \$)	
4c)
-4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$)	
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4c)
4c	<pre>(Code:) (Expenses \$ including grants of \$) (Revenue \$)</pre>)
4c)
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4c		
4c		
	Other program services (Describe on Schedule O.))
4d	Other program services (Describe on Schedule O.))

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⊢orm	990	(2021)

 Form 990 (2021)
 SPECIAL EDUCATION LEGAL FUND, INC.

 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)?	1	x	
2	If "Yes," complete Schedule A	2	X	
3	Did the organization equired to complete oblicate b, oblicate of completers dee instructions	~		
Ŭ	public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect	4		x
5	during the tax year? If "Yes," complete Schedule C, Part II	4		- 23
5	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			v
_	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	-		x
•	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	•		x
•	Schedule D, Part III	8		
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?	9		x
10	If "Yes," complete Schedule D, Part IV	9		
10	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,	10		
••	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		x
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	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		Х
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		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			37
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>	13		X X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
D	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	446		x
15	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		
15	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
10	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	х	
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		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
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		X

Form 990 (2021)	SPECIAL	EDUCATION
Part IV	Checklist of	of Required Sch	edules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Х	
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		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	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		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
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		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			v
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
~~	within the meaning of section 512(b)(13)? 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		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	х	
Pai	t 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 20			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
с	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	

Form 990	(2021)
Part V	Sta

O21) SPECIAL EDUCATION LEGAL FUND, INC. Statements Regarding Other IRS Filings and Tax Compliance (continued)

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to <i>e-file</i> . See instructions.			
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	_		v
5a		5a		X X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		<u> </u>
юа	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?	60		x
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	6a		- 23
D	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).	00		
'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		x
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	10		
-	to file Form 8282?	7c		x
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	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:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
	Gross income from members or shareholders 11a			
D	Gross income from other sources. (Do not net amounts due or paid to other sources against			
122	amounts due or received from them.) [11b] Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12.0		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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			
с	Enter the amount of reserves on hand 13c			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes." complete Form 6069.			

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

X

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

<u>Sec</u>	tion 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 1a1	4		
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b 1	2		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	. 2	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	. 4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	. 7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	. 7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	. 8a	X	
b	Each committee with authority to act on behalf of the governing body?	. 8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the			
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	. 9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	. 10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?			37
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		37	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	. 12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	. 12b	X	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe		v	
	on Schedule O how this was done	12c	X	v
13	Did the organization have a written whistleblower policy?		v	X
14	Did the organization have a written document retention and destruction policy?	. 14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			v
a	The organization's CEO, Executive Director, or top management official	15a		X X
b	Other officers or key employees of the organization	. 15b		
10-	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a	10-		x
	taxable entity during the year?	. 16a		
D	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	104		
Sec	exempt status with respect to such arrangements?	. 16b		
17	List the states with which a copy of this Form 990 is required to be filed \mathbf{PCT}			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)	(3)s only	/) avail	ahle
10	for public inspection. Indicate how you made these available. Check all that apply.	(0)3 011	y) avan	abic
	Own website Another's website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,	and fina	ncial	
13	statements available to the public during the tax year.		lioidi	
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
20	CRAIG ELKIND - 914-328-0674			
	139 EAST PUTNAM AVENUE, #213, GREENWICH, CT 06830			

Part VII	Compensation of Officers, Directors,	Trustees, Key Employees,	Highest Compensated
	Employees, and Independent Contrac	tors	

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A)	(B)	(C)		(D)	(E)	(F)				
Name and title	Average	(do	Position (do not check more than one				one	Reportable	Reportable	Estimated
	hours per	box	box, unless person is both an officer and a director/trustee)		h an	compensation	compensation	amount of		
	week				from	from related	other			
	(list any hours for	Individual trustee or director						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or d	stee			Isated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al trus		yee	mper		1099-NEC)	,	and related
	below	idual	Institutional trustee	er	Key employee	est cc loyee	ler			organizations
	line)	Indiv	Insti	Officer	Key 6	Highest compensated employee	Former			
(1) CHRISTINE LAI	40.00									
EXECUTIVE DIRECTOR		х		Х				0.	0.	0.
(2) ULRIKA DRINKAL	5.00									
CHAIR		Х		Х				0.	0.	0.
(3) MICHAEL DELGASS	5.00									
VICE CHAIR		Х		Х				0.	0.	0.
(4) CRAIG ELKIND	7.50									
TREASURER		Х		Х				0.	0.	0.
(5) VICTORIA ROBINSON	1.00									
DIRECTOR		Х						0.	0.	0.
(6) ROBERT RUSSO	1.00									
DIRECTOR		Х						0.	0.	0.
(7) LISA TRUMP	5.00									_
SECRETARY		X		Х				0.	0.	0.
(8) LARA DAMASHEK	5.00									_
VICE CHAIR		Х		Х				0.	0.	0.
(9) ADRIANA OSPINA	1.00									_
DIRECTOR		х						0.	0.	0.
(10) BETH SUGERMAN	1.00									
DIRECTOR		X						0.	0.	0.
(11) WILLIAM DEHAVEN	1.00									
DIRECTOR		х						0.	0.	0.
(12) ELLEN FULLERTON	7.50									
DIRECTOR		X						0.	0.	0.
(13) LAURIE HEISS	1.00									•
DIRECTOR		X						0.	0.	0.
(14) STEPHANIE BILENKER	7.50									•
DIRECTOR		X						0.	0.	0.
		 				\vdash				
		<u> </u>			<u> </u>	\vdash	<u> </u>			
						1				

Form 990 (2021) SPECIAL								-	83-14	467	673	P	age 8
Part VII Section A. Officers, Directors, Trus		ploy	ees			ghes	st C	Compensated Employe	es (continued)				
(A)	(B)			(C Pos				(D)	(E)	-		(F)	
Name and title	Average hours per		not c	heck	more	than o		Reportable	Reportable			stimate	
	week					is both pr/trust		compensation from	compensatio from related			nount other	
	(list any	ctor						the	organization			pensa	
	hours for	r dire				ted		organization	(W-2/1099-MIS			om th	
	related	stee o	rustee			oen sa		(W-2/1099-MISC/	1099-NEC)		•	anizat	
	organizations below	ual tru	onal t		oloyee	ee ee		1099-NEC)				d relat	
	line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former				orga	anizati	0115
		-	-	0	ž	포 =	Œ						
										-+			
1b Subtotal							_	0.		0.			0.
1b Subtotal c Total from continuation sheets to Part VI								0.		0.			0.
d Total (add lines 1b and 1c)								0.		0.			0.
2 Total number of individuals (including but n							lo r	received more than \$100	0.000 of reportabl				
compensation from the organization						-,		•••••	,				0
ii												Yes	No
3 Did the organization list any former officer,	director, trust	ee, k	key e	emp	loye	e, or	hig	ghest compensated emp	oloyee on				
line 1a? If "Yes," complete Schedule J for s	uch individual							-	-		3		Х
4 For any individual listed on line 1a, is the su	im of reportab	le co	omp	ensa	atior	n and	l ot	her compensation from	the organization				
and related organizations greater than \$150	0,000? If "Yes,	" со	mple	ete S	Sche	edule	Jf	for such individual			4		X
5 Did any person listed on line 1a receive or a	-				-			-					
rendered to the organization? If "Yes," com	plete Schedul	e J f	or si	uch	pers	son .					5		X
Section B. Independent Contractors													
1 Complete this table for your five highest co										pens	ation f	rom	
the organization. Report compensation for	the calendar y	ear e	endi	ng v	vith	or wi	thir	ŭ	year.				
(A) Name and business	address	NC	זאר	7				(B) Description of s	ervices	С	(C ompei		'n
	Name and business address NONE Description of services												
2 Total number of independent contractors (i	•	ot lii	mite	d to		~	stec	d above) who received n	nore than				
\$100,000 of compensation from the organic	zation 🕨				. (0							

Forn	n 990 (CIAL EDUC	ATION LEG	GAL FUND,	INC.	83-1467	673 Page 9
Pa	rt VII							
		Check if Schedule O co	ontains a response	e or note to any li	ne in this Part VIII			
					(A) Total revenue	(B) Related or exempt	(C) Unrelated	(D) Revenue excluded
					Total revenue	function revenue		from tax under
							L	sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts		Federated campaigns			_			
Gra		Membership dues			_			
An ts,		Fundraising events		162,054.	<u>_</u>			
ilar İlar	d	Related organizations	1d		_			
Sin's,		Government grants (contrib	· · · · · · · · · · · · · · · · · · ·		_			
er (f	All other contributions, gifts, gr						
ĕŧ		similar amounts not included a		69,107. 24,377.	<u>,</u>			
ont		Noncash contributions included in lin						
<u>a</u> O	h	Total. Add lines 1a-1f			231,161			
				Business Code				
ice	2 a							
ue v	b							
n S /en	С							
Be	d							
Program Service Revenue	е							
		All other program service re						
	g							
	3	Investment income (includir			23	2		23.
		other similar amounts)			4.			23.
	4	Income from investment of	•	•				
	5	Royalties	(i) Real	(ii) Personal				
	•	0		(II) Personal	-			
			6a		-			
		· ···	6b		-			
		Rental income or (loss) (Net rental income or (loss)	6c					
		Gross amount from sales of	(i) Securities					
	<i>1</i> a		7a 2,130		-			
	h	Less: cost or other basis		•	-			
ē	, D		7ь 1,629					
evenue	·		7c 501	•	-			
Jev		Net gain or (loss)		-	501			501.
er		Gross income from fundraising						
Other Re	0 4	including \$ 162,						
		contributions reported on li						
		Part IV, line 18		34,040.				
	b	Less: direct expenses			-			
		Net income or (loss) from fu		►	().		
		Gross income from gaming						
		Part IV, line 19	9a	4				
	b	Less: direct expenses		0				
		Net income or (loss) from g		►				
		Gross sales of inventory, le						
		and allowances		а				
	b	Less: cost of goods sold						
	с	Net income or (loss) from sa	ales of inventory					
<u>s</u>				Business Code				
eou	11 a							
lan.	b							
Miscellaneous Revenue	с						ļ	
Mis	d	All other revenue						
	e	Total. Add lines 11a-11d					<u>_</u>	F A A
	12	Total revenue. See instruction:	IS	🕨	231,685	5. 0.	0.	524.

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

Do	Check if Schedule O contains a respons not include amounts reported on lines 6b,	(A)	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	183,871.	183,871.		
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees				
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				
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
0	Payroll taxes				
1	Fees for services (nonemployees):				
а	Management				
b	Legal	6 500		<u> </u>	
С	Accounting	6,500.		6,500.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	0 (20	0 (20		
12	Advertising and promotion	2,632.	2,632.	1 074	
13	Office expenses	1,274.		1,274.	
14	Information technology	9,352.		9,352.	
15	Royalties				
6	Occupancy				
7	Travel				
8	Payments of travel or entertainment expenses				
_	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20					
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	597.		597.	
23	Insurance	۰ / ۶۵		597.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	FUND-RAISING EVENTS	11,704.			11,704
b	CREDIT CARD FEES	4,963.			4,963
c	DUES AND SUBSCRIPTIONS	460.		460.	, - , -
d	FILING FEES	100.		100.	
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	221,453.	186,503.	18,283.	16,667
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				

SPECIAL	EDUCATION	LEGAL	FUND,	INC.
			,	

83-1467673 Page 11

Balance Sheet			
Check if Schedule O contains a response or note to any line in this Part X			
	(A) Beginning of year		(B) End of ye
Cash - non-interest-bearing	94,578.	1	106
Savings and temporary cash investments		2	

		Check if Schedule O contains a response or note to		(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing		94,578.	1	106,701.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,000.	4	0.
	5	Loans and other receivables from any current or fo		-		
	•	trustee, key employee, creator or founder, substan				
		controlled entity or family member of any of these p			5	
	6	Loans and other receivables from other disqualified				
	Ŭ	under section $4958(f)(1)$), and persons described in			6	
s	7	Notes and loans receivable, net			7	
Assets	8	Inventories for sale or use			8	
As	9	Prepaid expenses and deferred charges		5,896.	9	8,406.
		Land, buildings, and equipment: cost or other				•,=••
	104	basis. Complete Part VI of Schedule D	02			
	h	Less: accumulated depreciation1			10c	
	11	Investments - publicly traded securities		1,370.	11	0.
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11	0.	15	1,000.	
	16	Total assets. Add lines 1 through 15 (must equal li		102,844.	16	116,107
	17	Accounts payable and accrued expenses		6,500.	17	6,500.
	18		0,000	18		
	19	Grants payable		19		
	20	Deferred revenue			20	
	20 21	Tax-exempt bond liabilities			20	
<u> </u>	21	Escrow or custodial account liability. Complete Par			21	
tie	22	Loans and other payables to any current or former				
Liabilities		trustee, key employee, creator or founder, substan			22	
Lia	00	controlled entity or family member of any of these p			22	
	23	Secured mortgages and notes payable to unrelated			23 24	
	24 05	Unsecured notes and loans payable to unrelated th			24	
	25	Other liabilities (including federal income tax, payab				
		parties, and other liabilities not included on lines 17	<i>,</i> .	2,700.	25	6,000.
	06	of Schedule D Total liabilities. Add lines 17 through 25		9,200.	25 26	12,500.
_	26	Organizations that follow FASB ASC 958, check	hara 🔪 X	5,200.	20	12,500.
es		and complete lines 27, 28, 32, and 33.				
anc	27			93,644.	27	97,607.
3al	27	Net assets without donor restrictions		0.	27	6,000.
pc	28	Net assets with donor restrictions		•	20	0,000.
n L		Organizations that do not follow FASB ASC 958,				
2	20	and complete lines 29 through 33.			20	
ets	29 20	Capital stock or trust principal, or current funds			29	
Ass	30	Paid-in or capital surplus, or land, building, or equip			30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated incor		93,644.	31	103,607.
Ž	32	Total net assets or fund balances		102,844.	32	116,107.
	33	Total liabilities and net assets/fund balances		102,044.	33	Eorm 990 (2021)

Form **990** (2021)

Form 990 (2021) Part X Bala

Form	990 (2021) SPECIAL EDUCATION LEGAL FUND, INC.	83-1467	673	Paç	ge 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	231	1.6	85.
2	Total expenses (must equal Part IX, column (A), line 25)	2			53.
3	Revenue less expenses. Subtract line 2 from line 1	3			32.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4			44.
5	Net unrealized gains (losses) on investments	5			69.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	103	3,6	07.
Pa	rt XII Financial Statements and Reporting	•			
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul	e O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	l on a			
	separate basis, consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	e basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	nedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Si	-			
	Act and OMB Circular A-133?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990 ((2021)

SCHEDULE A	١
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Department of the Treasury

Internal Revenue Service

(Form 990)

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 instructions and the latest information.

OMB No. 1545-0047
2021
Open to Public Inspection

Name of the	organization
-------------	--------------

Nam	e of t	he organization						Employer	identification number		
		SPEC	IAL EDUCAT	ION LEGAL FU	ND, I	NC.		8	3-1467673		
Pa	tΙ	Reason for Public	Charity Status.	All organizations must c	omplete tł	nis part.) S	ee instructior	IS.			
The o	organ	ization is not a private found	lation because it is: (For lines 1 through 12, c	heck only	one box.)					
1		A church, convention of ch	urches, or associatio	on of churches described	d in sectio	n 170(b)(1)(A)(i).				
2		A school described in secti									
3		A hospital or a cooperative				(b)(1)(A)(ii	i).				
4		A medical research organiz						(iii). Enter	the hospital's name,		
		city, and state:									
5		An organization operated for	or the benefit of a co	llege or university owned	d or opera	ted by a go	overnmental u	init describ	bed in		
		section 170(b)(1)(A)(iv). (C		0 ,		, ,					
6		A federal, state, or local gov		nental unit described in s	section 17	70(b)(1)(A)(v).				
7	Х	An organization that norma						he aeneral	public described in		
		section 170(b)(1)(A)(vi). (C		· · · · · · · · · · · · · · · · · · ·				J			
8		A community trust describe		1)(A)(vi). (Complete Parl	t II.)						
9		An agricultural research org				ed in coniu	nction with a	land-grant	college		
		or university or a non-land-g				-		-	-		
		university:	, , ,	· · · · · · · · · · · · · · · · · · ·		, ,	,	5			
10		An organization that norma	Ilv receives (1) more	than 33 1/3% of its sup	port from	contributio	ns. members	hip fees. ar	nd aross receipts from		
		activities related to its exen									
		income and unrelated busir									
		See section 509(a)(2). (Cor		(, , , , , , , , , , , , , , , , , , ,			,	0	,		
11		An organization organized a		ivelv to test for public sa	fetv. See	section 50	9(a)(4).				
12		An organization organized a	-	•	•			arrv out the	e purposes of one or		
		more publicly supported or	-	-	-			•			
		lines 12a through 12d that	-								
а		Type I. A supporting orga				-		-	aivina		
		the supported organization		-	•			•••••			
		organization. You must c		• • • •							
b		Type II. A supporting org	-		tion with it	s supporte	ed organizatio	n(s), by ha	ving		
		control or management o	-				-		-		
		organization(s). You mus									
с] Type III functionally inte	-		in connec	tion with. a	nd functiona	llv integrate	ed with.		
		its supported organization						, ,			
d] Type III non-functionally						ted organi	zation(s)		
		that is not functionally int						-			
		requirement (see instruct	• •	e ,	•		•				
е		Check this box if the orga	-	-				II, Type III			
		functionally integrated, or					51 × 51	, ,			
f	Ente	r the number of supported of									
		ride the following informatior									
	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of	-	(vi) Amount of other		
		organization		above (see instructions))	Yes	No	support (see ir	structions)	support (see instructions)		
Tota											

Schedule A (Form 990) 2021

SPECIAL EDUCATION LEGAL FUND, INC.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")		184,630.	74,758.	82,446.	92,957.	434,791.
2	Tax revenues levied for the organ-						
	ization'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		184,630.	74,758.	82,446.	92,957.	434,791.
	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.						434,791.
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7	Amounts from line 4		(b) 2018 184,630.	74,758.	(d) 2020 82,446.	(e) 2021 92,957.	(f) Total 434,791.
	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						434,791.
	Gross receipts from related activities,	etc. (see instructi	ons)	•		12	
	First 5 years. If the Form 990 is for th					501(c)(3)	
	organization, check this box and stop			-			X
Sec	tion C. Computation of Publ	ic Support Pe	rcentage				
14	Public support percentage for 2021 (line 6, column (f), c	livided by line 11, o	column (f))		14	%
15	Public support percentage from 2020) Schedule A, Part	II, line 14			15	%
16a	33 1/3% support test - 2021. If the c	organization did no	t check the box or	n line 13, and line ⁻	14 is 33 1/3% or n	nore, check this bo	ox and
	stop here. The organization qualifies	as a publicly supp	orted organization				▶∟
b	33 1/3% support test - 2020. If the c	organization did no	t check a box on li	ne 13 or 16a, and	line 15 is 33 1/3%	or more, check th	nis box
	and stop here. The organization qual	ifies as a publicly s	supported organiza	ation			▶∟
17a	10% -facts-and-circumstances tes	t - 2021. If the org	anization did not c	heck a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop her	e. Explain in Part '	VI how the organiz	ation
	meets the facts-and-circumstances te	est. The organization	on qualifies as a pu	blicly supported o	organization		▶□
b	10% -facts-and-circumstances tes	t - 2020. If the org	anization did not c	heck a box on line	e 13, 16a, 16b, or ⁻	17a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circur	nstances test, che	ck this box and st	op here. Explain ir	n Part VI how the	
	organization meets the facts-and-circ	umstances test. Th	ne organization qua	alifies as a publicly	/ supported organ	ization	►
18	Private foundation. If the organization	n did not check a	box on line 13, 16a	a, 16b, 17a, or 17b	, check this box a	and see instruction	s ►

Schedule A (Form 990) 2021

(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.)

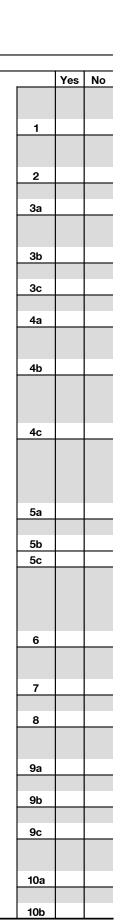
Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
5	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization'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						
k	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.)						
Se	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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						
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
10	assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)			farinth an fifth tar			
14	First 5 years. If the Form 990 is for th	e organization s fi	irst, second, third,		-		lion,
<u>So</u>	check this box and stop here	c Support De	rcontago				
				column (f))		45	0/
	Public support percentage for 2021 (li		•	column (I))		15	%
	Public support percentage from 2020 ction D. Computation of Invest					16	%
	•		•			47	0/
	Investment income percentage for 20					17	%
	Investment income percentage from 2			on line 14 and lin		18	%
198	33 1/3% support tests - 2021. If the						
	more than 33 1/3%, check this box ar						P
t	33 1/3% support tests - 2020. If the	•					
	line 18 is not more than 33 1/3%, che			•		•	
20	Private foundation. If the organization	n did not check a	box on line 14, 19	a, or 19b, check t	his box and see in	structions	

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 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.*
- 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).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If* "Yes," *answer lines 3b and 3c below.*
- **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.*
- 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.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," *and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*
- **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.
- **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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* Part VI.
- 7 Did the organization provide a grant, Ioan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If* "Yes," *complete Part I of Schedule L (Form 990).*
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **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.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- **c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If* "*Yes*," *provide detail in* **Part VI**.
- **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.*
 - **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.)



Schedule A (Form 990) 2021

Schedule A (Form 990) 2021 SPECIAL EDUCATION LEGAL FUND, INC. 83-1467673 Page 5 Part IV Supporting Organizations (continued) Continued <thContinued</th> <thContinued</th> <

			Yes	No
	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
C	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
С	ction B. Type I Supporting Organizations			

1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

Section C.	туре п	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							

	cition D. An Type in Supporting Organizations			
			Yes	Γ
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			ſ
	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 on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			l
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			

supported organizations played in this regard.

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(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 governmental entity (see instructions).
- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- **a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" provide details in **Part VI.**
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.*

Yes

1

2

3

No

No

11

I

Se

1	Check here if the organization satisfied the Integral Part Test as a qualifyir	•	, , ,	Part VI). See instructions.
Sect	All other Type III non-functionally integrated supporting organizations mus		e Sections A through E. (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		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
с	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
e	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
				·

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see 7 instructions).

Schedule A (Form 990) 2021

Sch	edule A (Form 990) 2021 SPECIAL EDUCATION LEGAL FUND, INC						
Pa	art V Type III Non-Functionally Integrated 509(a)(3) Supporting Organization	s (continued)					
Sec	tion D - Distributions						
1	Amounts paid to supported organizations to accomplish exempt purposes	1					
2	Amounts paid to perform activity that directly furthers exempt purposes of supported						
	organizations, in excess of income from activity	2					
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3					
4 Amounts paid to acquire exempt-use assets							
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5					
_							

1 supported 2 3 ed organizations 4

6 6 Other distributions (describe in Part VI). See instructions. Total annual distributions. Add lines 1 through 6. 7 7 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 9 Distributable amount for 2021 from Section C, line 6 10 **10** Line 8 amount divided by line 9 amount (i) (ii) (iii) Underdistributions Distributable Section E - Distribution Allocations (see instructions) **Excess Distributions** Pre-2021 Amount for 2021 Distributable amount for 2021 from Section C, line 6 1 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2021 a From 2016 **b** From 2017 c From 2018 d From 2019 e From 2020 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2021 distributable amount i Carryover from 2016 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2021 from Section D, line 7: \$ a Applied to underdistributions of prior years b Applied to 2021 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. 6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2022. Add lines 3j and 4c. 8 Breakdown of line 7: a Excess from 2017 b Excess from 2018 c Excess from 2019 d Excess from 2020 e Excess from 2021

Schedule A (Form 990) 2021

Current Year

Schedule A	(Form 990) 2021	SPECIAL	EDUCATION	LEGAL	FUND.	INC.	83-1467673	Page 8
Part VI	Part IV, Section A, lines 1, line 1; Part IV, Section D, I Section D, lines 5, 6, and 8 (See instructions.)	mation. Provid 2, 3b, 3c, 4b, 4 ines 2 and 3; Pa	de the explanations c, 5a, 6, 9a, 9b, 9c, art IV, Section E, line	required by F 11a, 11b, and s 1c, 2a, 2b,	Part II, line 10 d 11c; Part IV 3a, and 3b; F	; Part II, line 17a or /, Section B, lines 1 Part V, line 1; Part V	17b; Part III, line 12; and 2; Part IV, Section , Section B, line 1e; Pa	n C,

SCHEDULE D

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047 L Open to Public Inspection

Part II Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' on Form 900, Part IV, line 6. 1 Total number at end of year (a) Donor advised funds (b) Funds and other accounts 2 Aggregate value of contributions to (during year) (a) Donor advised funds (b) Funds and other accounts 3 Aggregate value of contributions to (during year) (a) Donor advised funds (b) Funds and other accounts 4 Aggregate value of contributions to (during year) (a) Donor advised funds (b) Funds and other accounts 5 Did the organization inform all grantees, donors, and doora advisors in writing that grant funds can be used only for charitable purposes and not for the benefit due donor or doors advisors in writing that grant funds can be used only for charitable purposes and not for the benefit due organization inform all grantees, donors, and doora advisors in writing that grant funds can be used only for charitable purposes and not for the benefit due organization (back all that apply). Preservation factors structure Protection of nature habitati (b) Preservation factors structure (b) Preservation factors structure 1 Total number of conservation easements (b) Preservation factors structure (b) Preservation factors structure 2 Complete lines 2a through 2a (1) the organization inhold a qualified conservation casements during the year (b) Preservatio	Nam	e of the organization SPECIAL EDUCATION ☐	LEGAL FUND	INC.	Employer identification numbe
creanization answered 'Yes' on Form 990, Part IV, line 6. Total number at end of year Aggregate value of contributions to (during year) Aggregate value of end of year Aggregate value of and to report to the organization in writing that the assets held in donor advised funds are the organization inform all donors and donor advisors in writing that grant funds can be used only for chartable purposes and not for the benefit of the donor of onor advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor of advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor of advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor of advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor advisor, or for any other purpose conferring Impermissible purposes and not for the benefit of the donor advisor, or for any other purpose conferring Impermissible purposes and not for the properties (advisor) Preservation of and for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Protection on advisor accentered the aqualified conservation casements Advisor the tax year. Total number of conservation assements Accentered the advisor Automation of assemants Automation assements Automation assements Automation assements Automation assements Automation assements Automation assements Automation of advisor Automation assements Automation or advisor Automation of conservation assements	Pa			-	
1 Total number at end of year (a) Donor advised funds (b) Funds and other accounts 1 Total number at end of year (a) grapped value of contributions to (during year) (b) Funds and other accounts 3 Aggregate value of contributions to (during year) (c) Aggregate value at end of year (c) Aggregate value at end of year 5 Did the organization inform all donors and donor advisors in writing that grant funds can be used only for charatabe banefit? Yes No 6 Did the organization inform all grantees. Complete if the organization exclusive legal control? Yes No 7 Part III Conservation easements head by the organization (check all that apply). Preservation of a listorically important land area Propose(s) of conservation easements head by the organization (check all that apply). Preservation of a constructure accentration or education) Preservation of a listorically important land area Propose(s) of conservation easements Total number of conservation easements 2a 2a <td< th=""><th></th><th></th><th></th><th></th><th></th></td<>					
1 Total number at end of year 2 Aggregate value of contributions to (during year) 3 Aggregate value of contributions to (during year) 4 Aggregate value at end of year 5 Did the organization inform all donors and visors in writing that the assets held in donor advised funds are the organization inform all donors and visors in writing that the assets held in donor advised funds are the organization inform all donors and visors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor of donor advisor, or for any other purpose conferring impermisable purposes and not for the benefit of the donor of donor advisor, or for any other purpose conferring impermisable purposes and not for the benefit of the organization inswered 'Yes' on Form 980, Part IV, line 7. Part II Conservation easements held by the organization nawered 'Yes' on Form 980, Part IV, line 7. Part II Conservation easements held by the organization check all that apply. Part II Conservation easements held by the organization contribution in the form of a conservation easement on the last day of the tax year. Protection of natural habitat Protection of natural habitat Protection of conservation easements D total areage restricted by conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year b A unmber of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year b A unmber of conservation easement is perform on thoring, inspecting, handling of violations, and enforcing conservation easements during the year b A unmber of conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section how the organization neports c		, , ,		dvised funds	(b) Funds and other accounts
2 Aggregate value of contributions to (during year) 4 Aggregate value at end of Year 5 Did the organization inform all donor advisors in writing that the assats held in donor advised funds are the organization inform all advisor, and donor advisors in writing that grant funds can be used only for charabel purposes and not for the benefit of the donor of nor advisor, of ror any other purpose confering impermissible private benefit? 7 Part II Conservation easements held by the organization answerd "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization (answerd "Yes" on Form 990, Part IV, line 7. 1 Purpose(s) of conservation easements held by the organization (answerd "Yes" on Form 990, Part IV, line 7. 2 Compete line 2 at through P ad it the organization held a qualified conservation easement and babtat Preservation of a historical transmered "Yes" on Form 990, Part IV, line 7. 2 Compete line 2 at through P ad it the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. 2 Compete line 2 at through P ad it the organization held a qualified conservation contribution in the form of a conservation easements 3 Total number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax yee	1	Total number at end of year	()		
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Part IIII Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets[continued] a Using the organizations acquisition, accession, and other records, check any of the following that make significant use of its collection tams (check all that apply): Police exhibition Bohadie exhibition Chang the organization scalar significant use of its collections and explain how they further the organization's exempt purpose in Part XIII. Provide a description of the organization scalar desplain how they further the organization's exempt purpose in Part XIII. Provide a description of the organization scalectorin? Yes No Part III Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on form 990, Part IV, line 9, or resported an anount on Form 990, Part X, line 21. Yes No III The organization and agent, frustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part XIII and the organization and agent, frustee, custodian or other intermediary for contributions or other assets not included on Form 900, Part XIII. Yes No III Test organization include an amount on Form 990, Part X, line 21, for secrew or custodial account liability? Yes No IIII Provide the stimate assets and include an amount on Form 990, Part X, line 21, line 10. Image: Part IIII Addie Arrangement in Part XIII. Check hee IIII the organizatin ansate in provided on Part XIII.			EDUCATION					83-14 ar A sse			<u>.ge</u> 2
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b Scholary research e Other	а			I 🗌 Loan or e	xchange progra	am					
c Preservation for future generations 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 answered "Yes" on Form 590, Part IV, line 9, or reported an amount on Form 590, Part X, line 21. 1a Is the organization angent, trustee, custodian or other intermediary for contributions or other assets not included on Form 590, Part X, line 21. 1a Is the organization angent, trustee, custodian or other intermediary for contributions or other assets not included on Form 590, Part X, line 21. 1b If 'Yes, 'explain the arrangement in Part XIII and complete the following table: C Amount C Beginning balance C Beginning balance C Additions during the year C I Id Distributions during the year C I Id C			e								
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Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)											
	Tota	Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, column (B), lin	e 10c.)						0.

Schedule D (Form 990) 2021

Part	VII Investments - Other Securities. Complete if the organization answered "Yes" of	n Form 990 Part IV lin	a 11h See Form 990 Part V line 12	
(a) De	escription of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
	ancial derivatives	()		,
• •	osely held equity interests			
(3) Oth				
(A)				
(B)				
(C)				
(D)				
(E)				
(F)				
(G)				
(H)				
	Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part	VIII Investments - Program Related.			
	Complete if the organization answered "Yes" of			
	(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or en	d-of-year market value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
<u>(7)</u> (8)				
<u>(8)</u> (9)				
,	Col. (b) must equal Form 990, Part X, col. (B) line 13.) 🕨			
Part				
	Complete if the organization answered "Yes" of	on Form 990, Part IV, lin	e 11d. See Form 990, Part X, line 15.	
	-	Description		(b) Book value
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
	(Column (b) must equal Form 990, Part X, col. (B) line	15.)	>	
Part				_
	Complete if the organization answered "Yes" of	on ⊦orm 990, Part IV, lin	e 11e or 11f. See Form 990, Part X, line 2	
<u>1.</u>	(a) Description of liability			(b) Book value
(1)	Federal income taxes			C 000
(2)	REFUNDABLE ADVANCE			6,000.
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9) Totol ((Column (b) must aquial Form 000 Port V and (D)	25 \		6,000.
	<i>Column (b) must equal Form 990, Part X, col. (B) line</i> bility for uncertain tax positions. In Part XIII, provide			
	janization's liability for uncertain tax positions under		-	

Schedule D (Form 990) 2021

83-1467673 Page 3

Schedule D (Form 990) 2021

Sche	dule D (Form 990) 2021 SPECIAL EDUCATION LEGAL FU	JND,	INC.	83-2	1467673	Page 4
Par	t XI Reconciliation of Revenue per Audited Financial Statem	ents V	With Revenue per	Returr	۱.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	ı.				
1	Total revenue, gains, and other support per audited financial statements			1		
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:					
а	Net unrealized gains (losses) on investments	. 2a				
b	Donated services and use of facilities	2b				
с	Recoveries of prior year grants	2c				
d	Other (Describe in Part XIII.)	2d				
е	Add lines 2a through 2d			2e		
3	Subtract line 2e from line 1			3		
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:					
а	Investment expenses not included on Form 990, Part VIII, line 7b	. 4a				
b	Other (Describe in Part XIII.)	. 4b				
с	Add lines 4a and 4b			4c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)					
Pa	t XII Reconciliation of Expenses per Audited Financial Statem		With Expenses pe	r Retu	rn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a					
1	Total expenses and losses per audited financial statements			1		
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	ı	1			
а	Donated services and use of facilities					
b	Prior year adjustments					
С	Other losses					
d	Other (Describe in Part XIII.)					
е	Add lines 2a through 2d			2e		
3	Subtract line 2e from line 1			3		
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		1			
а	Investment expenses not included on Form 990, Part VIII, line 7b					
b	Other (Describe in Part XIII.)	. 4b				
С	Add lines 4a and 4b					
5	Total expenses. Add lines 3 and 4c. (<i>This must equal Form 990, Part I, line 18.</i>)			5		
Pa	t 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.

SCHEDULE G	Suppleme	ntal Information R	egarding	Fund	drais	ing or Gaming	Acti	vities	OMB No. 1545-0047		
(Form 990)		e organization answere rganization entered mo					or 19,	or if the	2021		
Department of the Treasury Internal Revenue Service		Attach to	o Form 990	or Fo	rm 99	0-EZ.			Open to Public		
Name of the organization		to www.irs.gov/Form9	90 for instru	uction	s and	the latest informat	ion.	Employer i	Inspection dentification number		
Name of the organization		EDUCATION L	EGAL F	UND	, I	NC.		83-146			
	sing Activities complete this par	Complete if the organiza	ation answe	ered "Y	'es" oi	n Form 990, Part IV,	line 1	7. Form 990	EZ filers are not		
· · ·			the followir	ng acti	vities.	Check all that apply					
 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Ail solicitations b Solicitation of non-government grants 											
	email solicitations	s f∟				nment grants					
c Phone solici		g L	Special	fundra	aising	events					
•		or oral agreement with an	ıy individual	(inclue	ding o	fficers, directors, tru	stees	, or			
		art VII) or entity in conne	•			•			es 🔄 No		
b If "Yes," list the 10 compensated at let	•	viduals or entities (fundra	iisers) pursu	ant to	agree	ements under which	the fu	Indraiser is t	o be		
						[()	A	.		
(i) Name and addres		(ii) Activity		(iii) fundr have c	aiser	(iv) Gross receipts	tò (c	Amount paic or retained by			
or entity (fund	draiser)	(1)		or control of contributions?		from activity	fundraiser listed in col. (i)		organization		
				Yes	No						
Total											
3 List all states in wh or licensing.	ich the organizatio	n is registered or license	d to solicit o	contrib	outions	s or has been notified	d it is	exempt from	registration		

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

Schedule G (Form 990) 2021

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

			(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
			ANNUAL EVENT		(1.1.1)	col. (c))
ne			(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	196,094.			196,094.
	2	Less: Contributions	162,054.			162,054.
	3	Gross income (line 1 minus line 2)	34,040.			34,040.
	4	Cash prizes				
se	5	Noncash prizes				
xpense	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses				34,040.
		Direct expense summary. Add lines 4 through			►	34,040.
Pa		Net income summary. Subtract line 10 from li		000 Dat N/ Kas 40 and		0.
Га	111	Gaming. Complete if the organization \$15,000 on Form 990-EZ, line 6a.	answered "Yes" on Form	1990, Part IV, line 19, or l	reported more than	
~		+ · · · · · · · · · · · · · · · · · · ·		(b) Pull tabs/instant		(d) Total gaming (add
Revenue			(a) Bingo	bingo/progressive bingo	(c) Other gaming	col. (a) through col. (c))
Seve						
_	1	Gross revenue				
	0	Cach prizes				
ses	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
Direct	4	Rent/facility costs				
	5	Other direct expenses				
			Yes %	Yes %	Yes %	
	6	Volunteer labor	Νο	└── No	No	
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	from line 1 column (d)		•	
	0	The gaming income summary. Subtract line 7				
9	Ent	ter the state(s) in which the organization condu	ucts gaming activities:			
а	ls t	he organization licensed to conduct gaming a	ctivities in each of these	states?		Yes No
b	lf "	No," explain:				
		ere any of the organization's gaming licenses re	evoked, suspended, or te	erminated during the tax	year?	Yes No
α	П.,	Yes," explain:				

Sch	edule G (Form 990) 2021	SPECIAL	EDUCATION	LEGAL F	UND, IN	iC. 83-	1467	673	Page 3
	Does the organization conduct ga							Yes	No
	Is the organization a grantor, bene to administer charitable gaming?	eficiary or trustee	e of a trust, or a mer	nber of a partne	ership or other	entity formed		Yes	No No
13	Indicate the percentage of gaming								
	The organization's facility						13a		%
	An outside facility								%
14	Enter the name and address of th	e person who pr	epares the organiza	tion's gaming/s	pecial events	pooks and records:			
	Name ►								
	Address ►								
15a	Does the organization have a con	tract with a third	party from whom th	ne organization	receives gamir	ıg revenue?		Yes	No No
b	If "Yes," enter the amount of gam					and the amount			
	of gaming revenue retained by the	e third party 🕨 🕈	S	_					
C	If "Yes," enter name and address	of the third party	/:						
	Name 🕨								
	Address ►								
16	Gaming manager information:								
	Name 🕨								
	Gaming manager compensation	\$							
	Description of services provided								
		·							
	Director/officer	Employee		dependent cont	tractor				
17	Mandatory distributions:								
а	Is the organization required under	state law to mal	ke charitable distrib	utions from the	gaming proce	eds to			_
	retain the state gaming license?							Yes	└── No
b	Enter the amount of distributions			outed to other e	exempt organiz	ations or spent in the			
	organization's own exempt activit					(***) () ()	:		01 101
Га	rt IV Supplemental Infor 15b, 15c, 16, and 17b, as		-	•			Part III, III	nes 9,	90, 100,

Schedule G	(Form 990)	SPECIAL	EDUCATION	LEGAL	FUND,	INC.	83-1467673 Page 4
Part IV	(Form 990) Supplemental Infor	mation (contin	ued)				

	SCHEDULE I Grants and Other Assistance to Organizations, Form 990) Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.								
Department of Internal Reve	of the Treasury enue Service			► Go to www.ir	Attach to For s.gov/Form990 fo		nation.		Open to Public Inspection
	he organizatio	SPECIAL E		LEGAL FUND,	INC.				Employer identification number 83-1467673
Part I	-	ormation on Grants a							
crite	eria used to av	tion maintain records vard the grants or assi	stance?						
	1	/ the organization's pro						(
Part II		Other Assistance to at received more than	-				anization answered "	res" on Form 990, Par	rt IV, line 21, for any
1 (a)	Name and add	lress of organization ernment	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
2 Ent	er total numbe	r of section 501(c)(3) a	and government or	ganizations listed in th	he line 1 table			•	>
		r of other organization							
LHA Fo	r Paperwork I	Reduction Act Notice	, see the Instruct	ions for Form 990.					Schedule I (Form 990) 2021

83-1467673

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
EGAL SUPPORT	68	183,871.	0.		

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

SCHEDULE O

(Form 990)

Department of the Treasury Internal Revenue Service Name of the organization 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 Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

EZ OMB No. 1545-0047 2021 Open to Public Inspection Employer identification number 83-1467673

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FAMILIES IN NEED WITH CHILDREN IN THE SPECIAL EDUCATION SYSTEM.

S.E.L.F. PROVIDES RESOURCES, KNOWLEDGE AND EMPOWERMENT TO SUPPORT

SPECIAL EDUCATION LEGAL FUND, INC.

FAMILIES IN THE SPECIAL EDUCATION ADVOCACY IN CONNECTICUT, NEW YORK AND

THE SURROUNDING AREAS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

CONNECTICUT, NEW YORK AND THE SURROUNDING AREAS.

FORM 990, PART VI, SECTION A, LINE 2:

CRAIG ELKIND (TREASURER) AND CHRISTINE LAI (EXECUTIVE DIRECTOR) ARE MARRIED

FORM 990, PART VI, SECTION B, LINE 11B:

THE TREASURER AND EXECUTIVE DIRECTOR INDIVIDUALLY AND JOINTLY REVIEW THE

990.

FORM 990, PART VI, SECTION B, LINE 12C:

MEMBERS OF THE GOVERNING BODY ARE REQUIRED TO COMPLETE AND SIGN COI ON AN

ANNUAL BASIS

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS ARE AVAILABLE UPON REQUEST.

FORM 990 PART XII LINE 2C

THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR THE OVERSIGHT OF THE

REVIEW.

Schedule O (Form 990) 202	21					Page
Name of the organization	SPECTAL	EDUCATION	LEGAL.	FUND	INC.	Employer identification numbe 83-1467673
	DI LEIML	LDUCINIION	<u></u>	10110,	1110.	03 1407073