### **\*\*PUBLIC DISCLOSURE COPY\*\***

#### gqn Form

Department of the Treasury Internal Revenue Service

### **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.



Α	For th	e 2023 calendar year, or tax year beginning $ { m JUL}1,2023$ and endi	ling J	UN 30, 2024	
В	Check if applicat	le: C Name of organization		D Employer identific	cation number
	Addr chan	SPECIAL EDUCATION LEGAL FUND, INC.			
	Nam	pe Doing business as	83-14676	73	
	Initia returi		E Telephone number		
	Final	$\sqrt{1}$ 122 EV21 LOINVE VARIAN ENDE #512 517	3	203-489-3	
_	termi ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	470,581.
	Amer returi Appli	GREENWICH, CI 00050		H(a) Is this a group re	
	tion pend	F Name and address of principal officer: CNALG BUNLIND	т 0	for subordinates H(b) Are all subordinates in	
Т	Tax-e>	empt status: 🗴 501(c)(3) 🔄 501(c) ( ) (insert no.) 🗌 4947(a)(1) or 🗌	527	lf "No," attach a	list. See instructions
	Webs			H(c) Group exemption	
<u>K</u>	Form c	f organization: 🚺 Corporation 🔄 Trust 🔄 Association 🔄 Other	L Year o	f formation: 2018 N	State of legal domicile: CT
P	art I				
é	1	Briefly describe the organization's mission or most significant activities: THE MIS	SSIO	N OF SPECIAL	L EDUCATION
Activities & Governance		LEGAL FUND, INC. (S.E.L.F.) IS TO LEVEL THE			
ērn	2	Check this box if the organization discontinued its operations or disposed of	of more	I I	
2 0 0 0 0	3	Number of voting members of the governing body (Part VI, line 1a)			15 15
~	4	Number of independent voting members of the governing body (Part VI, line 1b)			
ties	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)		0	
ti	6	Total number of volunteers (estimate if necessary)			
Ac		Total unrelated business revenue from Part VIII, column (C), line 12			0.
	d	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>	Prior Year	Current Year
	8	Contributions and grants (Dart )/III line 1b)		240,005.	409,275.
Revenue	9	Contributions and grants (Part VIII, line 1h) Program service revenue (Part VIII, line 2g)		0.	0.
ver	10	Program service revenue (Part VIII, line 2g) Investment income (Part VIII, column (A), lines 3, 4, and 7d)		4,995.	10,068.
Å	11	Other revenue (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)		245,000.	419,343.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		161,441.	254,098.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
s	1	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0.	0.
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
be	b	Total fundraising expenses (Part IX, column (D), line 25) 37, 551	•		
ũ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	_	56,309.	72,274.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		217,750.	326,372.
	19	Revenue less expenses. Subtract line 18 from line 12		27,250.	92,971.
OC NO	8	·	Beg	inning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)		147,933.	253,985.
tAs	21	Total liabilities (Part X, line 26)		17,076.	30,157.
		Net assets or fund balances. Subtract line 21 from line 20		130,857.	223,828.
P	art II	Signature Block			

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

Sign	Signature of officer		Date	
-	CRAIG ELKIND, TREASURER			
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date Check	PTIN
Paid	SANDRA D. CALLANAN, CPA	SANDRA D. CALLANAN,	e en emplejeu	01200948
Preparer	Firm's name <b>CIRONEFRIEDBERG</b> ,	LLP	Firm's EIN 06-1	.533315
Use Only	Firm's address 6 RESEARCH DRIVE,	#450		
	SHELTON, CT 06484		Phone no. 203 - 3	66-5876
May the I	RS discuss this return with the preparer shown abo	ove? See instructions		X Yes No
LHA For	Paperwork Reduction Act Notice see the sena	rate instructions 332001 12-21-23		Form <b>990</b> (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

	1990 (2023) SPECIAL EDUCATION LEGAL FUND, INC. 83-1467673 Page	2
Pa	rt III Statement of Program Service Accomplishments	-
	Check if Schedule O contains a response or note to any line in this Part III	
1	Briefly describe the organization's mission:	
	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? Yes X N	0
	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?	0
	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	5
	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 THE	2
	LEGAL ASSISTANCE PROGRAM ON A ROLLING BASIS THROUGHOUT THE YEAR BASED	-
	ON EXISTING FUNDING.	
4b	(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$	)
-10		- '
	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
		)
-4c		)
-4c		)
-4c	<pre></pre>	)
4c	<pre></pre>	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4c	<pre></pre>	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4c	<pre></pre>	)
4c		)
4c		)
4c	<pre></pre>	)
4c		)
		)
4d	Other program services (Describe on Schedule O.)	

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⊢orm	990	(2023)

 Form 990 (2023)
 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	
2	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 during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	-		
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			x
7	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If</i> "Yes," <i>complete Schedule D, Part II</i>	7		x
0	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	- 1		
8		8		x
9	Schedule D, Part III Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for	0		
5	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	-		
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	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,			
	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		x
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		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	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?			
	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)? If "Yes," complete Schedule E	13		X
	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000	4.4%		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		
10	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			
	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
	Did the organization operate one or more hospital facilities? <i>If</i> "Yes," <i>complete Schedule H</i>	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			x
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		1 <u>7</u> 7

Form 990 (	2023)	SPECIAL	EDUCATION
Part IV	Checklist	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	<u> </u>
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			v
	Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		<u> </u>
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		<u> </u>
	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			v
	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	051		x
~~	Schedule L, Part I	25b		
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%			x
~7	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		
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			x
<b>00</b>	entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		
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	00-		x
h	"Yes," complete Schedule L, Part IV A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28a 28b		X
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b?/f	200		
C		28c		x
20	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	20C		X
29 20	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	29		- 23
30		30		x
31	contributions? If "Yes," complete Schedule M 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? <i>If "Yes," complete</i>	31		
52	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
33	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	- 33		<u> </u>
	Part V, line 1	34		x
35 a		35a		x
	Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	550		<u> </u>
~	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	
Pa				
	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 23			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
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	(2023)
Part V	Stat

 O23)
 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		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	_		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
с	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a				
	any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the pay	or? 7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	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?			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-			
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?			
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	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			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	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, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069		1	

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.

Sec	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	1a		15				
	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		15				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	p with	any other					
	officer, director, trustee, or key employee?							
3	Did the organization delegate control over management duties customarily performed by or under th	ne dire	ct supervision					
	of officers, directors, trustees, or key employees to a management company or other person?				3		Х	
4	Did the organization make any significant changes to its governing documents since the prior Form	990 wa	as filed?		4		Х	
5	Did the organization become aware during the year of a significant diversion of the organization's as	sets?			5		Х	
6	Did the organization have members or stockholders?			Г	6		Х	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or a							
	more members of the governing body?				7a		Х	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s							
	persons other than the governing body?			·   ·	7b		Х	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the ye	ar by th	e following:					
а	The governing body?				8a	Х		
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 rea			····  -				
	organization's mailing address? If "Yes," provide the names and addresses on Schedule O				9		Х	
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal R							
			,			Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?			F	10a		Х	
	If "Yes," did the organization have written policies and procedures governing the activities of such c			···· -				
	and branches to ensure their operations are consistent with the organization's exempt purposes?			1	10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing boo			···· –	11a		Х	
	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	.,	, e ining the ferm					
	Did the organization have a written conflict of interest policy? If "No," go to line 13			- 1	12a	Х		
	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise				12b	Х		
	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y			···· 💾				
-	on Schedule O how this was done				12c	х		
13	Did the organization have a written whistleblower policy?				13		Х	
14	Did the organization have a written document retention and destruction policy?			···· –	14	Х		
15	Did the process for determining compensation of the following persons include a review and approv							
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?							
а	The organization's CEO, Executive Director, or top management official			- 1	15a		Х	
	Other officers or key employees of the organization			···· –	15b		Х	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			F				
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	ment \	vith a					
	taxable entity during the year?			1	16a		Х	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate			···· -				
-	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the orga							
	exempt status with respect to such arrangements?			- 1	16b			
Sec	tion C. Disclosure				.0.0			
17	List the states with which a copy of this Form 990 is required to be filed <b>NONE</b>							
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a	ind 99	0-T (section 501)	c)(3)s	onlv)	availa	able	
	for public inspection. Indicate how you made these available. Check all that apply.		(	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>				
	Own website Another's website X Upon request Other (explain	on Se	chedule (O)					
19								
	statements available to the public during the tax year.			,				
20	State the name, address, and telephone number of the person who possesses the organization's bo	ooks a	nd records					
_•	CRAIG ELKIND - 203-489-3115	u						
	139 EAST PUTNAM AVENUE, #213, GREENWICH, CT 06830	)						

Part VII	Co	pensation of Officers, Directors, Trustees, Key Employees, Highest Compensated	d
	Em	loyees, and Independent Contractors	

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

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

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

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

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

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

(A) Name and title	(B) Average hours per	(do not check more than one				than		(D) Reportable compensation	(E) Reportable compensation	<b>(F)</b> Estimated amount of
	week (list any hours for related organizations below line)	stee or director	Institutional trustee	Offlicer Offlicer	irecto	Highest compensated	tee)	from the organization (W-2/1099-MISC/ 1099-NEC)	from related organizations (W-2/1099-MISC/ 1099-NEC)	other compensation from the organization and related organizations
(1) CHRISTINE LAI EXECUTIVE DIRECTOR	35.00	x		x				0.	0.	0.
(2) ULRIKA DRINKAL	2.00							0.	0.	0.
BOARD CHAIR	2.00	x		x				0.	0.	0.
(3) MICHAEL DELGASS	3.00									
VICE CHAIR		x		x				0.	0.	0.
(4) CRAIG ELKIND	8.00									
TREASURER		x		X				0.	0.	0.
(5) ROBERT RUSSO	2.00									
DIRECTOR		X						0.	0.	0.
(6) LISA LORANT	3.00									
SECRETARY		Х		Х				0.	0.	0.
(7) LARA DAMASHEK	5.00									
BOARD CHAIR		х		Х				0.	0.	0.
(8) ADRIANA OSPINA	2.00									_
DIRECTOR		X						0.	0.	0.
(9) BETH SUGERMAN	2.00									
DIRECTOR		X						0.	0.	0.
(10) WILLIAM DEHAVEN	2.00									<u> </u>
DIRECTOR		X						0.	0.	0.
(11) LAURIE HEISS	3.00									0
VICE CHAIR	00.00	X						0.	0.	0.
(12) STEPHANIE BILENKER	20.00	x						0.	0.	0.
DIRECTOR	2.00	^						0.	0.	0.
(13) VIRGINIA BLUM DIRECTOR	2.00	x						0.	0.	0.
(14) MARGARET GREGORY	2.00	^						0.	0.	0.
DIRECTOR	2.00	x						0.	0.	0.
(15) ELLEN FULLERTON	2.00								Ŭ.	
DIRECTOR		x						0.	0.	0.
		<u> </u>								

Form 990 (2023) SPECIAL								-	83-14	676	573	Pa	ge <b>8</b>
Part VII Section A. Officers, Directors, Trus		ploy	ees,			ghes	st C		es (continued)				
(A) Name and title	<b>(B)</b> Average hours per week	box,	not ch unles	ss per	i <b>tion</b> more rson i	than o is both pr/trus	n an	(D) Reportable compensation from	<b>(E)</b> Reportable compensatior from related	ו	Est amo	(F) imated ount o other	
	(list any hours for related organizations below line)	related set of the set							fro orga and	ensat m the nizatio relate nizatio	on d		
1b Subtotal         0.         0.										0.			
c Total from continuation sheets to Part V d Total (add lines 1b and 1c)	II, Section A							0.		0.			0.
<ul> <li>2 Total number of individuals (including but r compensation from the organization</li> </ul>								eceived more than \$100	),000 of reportable	) )			0
<ul><li>3 Did the organization list any former officer,</li></ul>	director, truste	ee, k	key e	empl	oye	e, or	hig	phest compensated emp	ployee on			Yes	No
<ul><li>line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i></li><li>For any individual listed on line 1a, is the su</li></ul>								her compensation from			3		X
<ul><li>and related organizations greater than \$15</li><li>Did any person listed on line 1a receive or a</li></ul>									idual for services		4		X
rendered to the organization? If "Yes," corr Section B. Independent Contractors	plete Schedule	e J fe	or sı	ich j	oers	son .					5		X
1 Complete this table for your five highest co the organization. Report compensation for										pensa	ation fr	om	
(A) (B) Name and business address NONE Description of services Co							(C) ompen						
0 Total number of index or iteration in the		<u></u>		d T -	+1				aava thar				
2 Total number of independent contractors ( \$100,000 of compensation from the organi	-	UC III	niteo	J 10	thos (		sted	above) who received h	iore trian				

Form	n 990 (				TION L	EGAL	FUND, I	INC.	83-1467	673 Page 9
Pa	rt VII									
		Check if Schedule O	contains	a response	or note to an	y line in t	his Part VIII			
						Тс	(A) otal revenue	Related or exempt	<b>(C)</b> Unrelated business revenue	Revenue excluded
Contributions, Gifts, Grants and Other Similar Amounts	b c d f g	Federated campaigns Membership dues Fundraising events Related organizations Government grants (contr All other contributions, gifts, similar amounts not included Noncash contributions included in <b>Total.</b> Add lines 1a-1f	ibutions grants, al above lines 1a-1	1b       1c       1d       1d       1e       1d       1f       1g \$	323,22 86,05 7,35	0.	109,275.			
					Business Co	de				
Program Service Revenue	2a b c d									
rog	е									
<u>с</u>		1 5								
		Total. Add lines 2a-2f								
	3	Investment income (includ other similar amounts)	empt bond p	proceeds		10,068.			10,068.	
	5	Royalties		(i) Real	(ii) Persona	 al				
	6 a	Gross rents	6a	(i) neai						
		Less: rental expenses	6b							
	с	Rental income or (loss)	6c							
	d	Net rental income or (loss)								
	7 a	Gross amount from sales of	(i)	Securities	(ii) Other					
		assets other than inventory	7a			_				
е	b	Less: cost or other basis and sales expenses	7b							
venue	с	Gain or (loss)	7c							
<b>A</b>		Net gain or (loss)			•					
Other Re		Gross income from fundraisin								
Oth		including \$ 323 contributions reported on Part IV, line 18	line 1c).	.See						
		Less: direct expenses			51,23	o .	0			
		Net income or (loss) from		· ·			0.			
	9 a	Gross income from gamin	-							
	h	Part IV, line 19 Less: direct expenses				-				
		Net income or (loss) from			I					
		Gross sales of inventory, I								
		and allowances								
	b	Less: cost of goods sold								
		Net income or (loss) from								

Business Code

419,343.

11 a b c

d All other revenuee Total. Add lines 11a-11d

**12 Total revenue.** See instructions

Miscellaneous Revenue

0.

0.

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

D٥	Check if Schedule O contains a respons	(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	254,098.	254,098.		
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				
С	Accounting	7,500.		7,500.	
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.)				
12	Advertising and promotion	7,101.	7,101.		
13	Office expenses	355.		355.	
14	Information technology	6,832.		6,832.	
15	Royalties				
16	Occupancy	12,224.		12,224.	
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	611.		611.	
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	30,757.			30,75
b	CREDIT CARD FEES	6,794.			6,794
с	FILING FEES	100.		100.	
d					
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	326,372.	261,199.	27,622.	37,552
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

SPECIAL EDUCATION LEGAL FUND, IN	IC.
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		Check if Schedule O contains a response or not	e to any line in this Part X			
				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing		128,975.	1	222,662.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or				
		trustee, key employee, creator or founder, subst	antial contributor, or 35%			
		controlled entity or family member of any of thes		5		
	6	Loans and other receivables from other disgualit	-			
Assets		under section 4958(f)(1)), and persons described	d in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net	F		7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		7,999.	9	7,724.
	10a	Land, buildings, and equipment: cost or other				
		basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation			10c	
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 1		12		
	13	Investments - program-related. See Part IV, line		13		
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		10,959.	15	23,599.
	16	Total assets. Add lines 1 through 15 (must equa		147,933.	16	253,985.
	17	Accounts payable and accrued expenses		7,200.	17	7,500.
	18	Grants payable			18	
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete F		21		
es	22	Loans and other payables to any current or form				
Liabilities		trustee, key employee, creator or founder, subst				
iab		controlled entity or family member of any of thes	se persons		22	
-	23	Secured mortgages and notes payable to unrela			23	
	24	Unsecured notes and loans payable to unrelated	d third parties		24	
	25	Other liabilities (including federal income tax, page				
		parties, and other liabilities not included on lines	17-24). Complete Part X	0 0 0 0		00 655
		of Schedule D		9,876.	25	22,657.
	26			17,076.	26	30,157.
ŝ		Organizations that follow FASB ASC 958, che	ck here X			
Net Assets or Fund Balances		and complete lines 27, 28, 32, and 33.		120 057		222 020
	27			130,857.	27	223,828.
	28	Net assets with donor restrictions		0.	28	0.
'n		Organizations that do not follow FASB ASC 9	58, check here			
er F		and complete lines 29 through 33.				
ets	29	Capital stock or trust principal, or current funds			29	
SSE	30	Paid-in or capital surplus, or land, building, or eq			30	
etA	31	Retained earnings, endowment, accumulated in	F	120 057	31	222 020
ž	32	Total net assets or fund balances		130,857.	32	223,828.
	33	Total liabilities and net assets/fund balances		147,933.	33	253,985.

Form **990** (2023)

### Part X | Balance Sheet

	Form	990	(2023)
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1 <sup>-</sup> 2 <sup>-</sup> 3   4   5   6	XI       Reconciliation of Net Assets         Check if Schedule O contains a response or note to any line in this Part XI         Total revenue (must equal Part VIII, column (A), line 12)         Total expenses (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 2 from line 1         Jet assets or fund balances at beginning of year (must equal Part X, line 32, column (A))         Jet unrealized gains (losses) on investments	1 2 3 4 5	41 32 9		<u>43.</u>
2 <sup>-</sup> 3   4   5   6	Total revenue (must equal Part VIII, column (A), line 12)         Total expenses (must equal Part IX, column (A), line 25)         Revenue less expenses. Subtract line 2 from line 1         Jet assets or fund balances at beginning of year (must equal Part X, line 32, column (A))         Jet unrealized gains (losses) on investments	1 2 3 4	41 32 9	6,3	
2 <sup>-</sup> 3   4   5   6	otal expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Let assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Let unrealized gains (losses) on investments	2 3 4	32 9	6,3	
2 <sup>-</sup> 3   4   5   6	otal expenses (must equal Part IX, column (A), line 25) Revenue less expenses. Subtract line 2 from line 1 Let assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Let unrealized gains (losses) on investments	2 3 4	32 9	6,3	
3   4   5   6	Revenue less expenses. Subtract line 2 from line 1 Let assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) Let unrealized gains (losses) on investments	3 4	9		72.
4   5   6	let assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) let unrealized gains (losses) on investments	4		2,9	
5 I 6 I	let unrealized gains (losses) on investments		13		
<b>6</b> I		5		0,8	57.
		5			
	Donated services and use of facilities	6			
' '	nvestment expenses	7			
	Prior period adjustments	8			
	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
1 <b>0</b> I	let assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
(	olumn (B))	10	22	3,8	28.
Part	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 🛛 🖾 Accrual 🔲 Other				
I	the organization changed its method of accounting from a prior year or checked "Other," explain on Schedul	e O.			
2a \	Vere the organization's financial statements compiled or reviewed by an independent accountant?		2a	Х	
I	"Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	d on a			
5	eparate basis, consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
b١	Vere the organization's financial statements audited by an independent accountant?		2b		X
I	"Yes," check a box below to indicate whether the financial statements for the year were audited on a separat	te basis,			
(	onsolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
сI	"Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of th	ne audit,			
r	eview, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
I	the organization changed either its oversight process or selection process during the tax year, explain on Scl	hedule C	Э.		
3a /	s a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
ι	Iniform Guidance, 2 C.F.R. Part 200, Subpart F?				X
bΙ	"Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requ	ired aud	dit		
0	r audits, explain why on Schedule O and describe any steps taken to undergo such audits	<u></u>	3b		

Form **990** (2023)

SCHEDULE A
------------

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
2023
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	τI	Reason for Public	Charity Status.	All organizations must o	omplete ti	nis part.) S	ee instructior	ıs.	
The o	organ	ization is not a private found							
1		A church, convention of ch	urches, or associatio	on of churches describe	d in sectio	n 170(b)(*	1)(A)(i).		
2		A school described in secti	ion 170(b)(1)(A)(ii). (/	Attach Schedule E (Forn	n 990).)				
3		A hospital or a cooperative	hospital service orga	anization described in <b>s</b> e	ection 170	(b)(1)(A)(i	ii).		
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 owne	d or opera	ted by a g	overnmental (	unit descrik	oed in
		section 170(b)(1)(A)(iv). (C							
6		A federal, state, or local gov		nental unit described in	section 17	70(b)(1)(A)	(v).		
7	Х	An organization that norma						he general	public described in
		section 170(b)(1)(A)(vi). (Complete Part II.)							
8		A community trust describe	-	1)(A)(vi). (Complete Par	t II.)				
9		An agricultural research org				ed in conju	inction with a	land-grant	college
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state o	f the colleg	e or
		university:		. ,					
10		An organization that norma	Ily receives (1) more	than 33 1/3% of its sup	port from	contributio	ons, members	hip fees, a	nd gross receipts from
		activities related to its exen							
		income and unrelated busir							
		See section 509(a)(2). (Cor		. ,		·		•	·
11		An organization organized a	and operated exclusi	ively to test for public sa	fety. See	section 50	)9(a)(4).		
12		An organization organized a	and operated exclusi	ively for the benefit of, to	o perform	the functio	ons of, or to c	arry out the	e purposes of one or
		more publicly supported or	ganizations describe	d in section 509(a)(1) o	r section	509(a)(2).	See section	509(a)(3).	Check the box on
		lines 12a through 12d that	describes the type o	f supporting organizatio	n and con	plete line	s 12e, 12f, an	d 12g.	
а		<b>Type I.</b> A supporting orga	anization operated, s	upervised, or controlled	by its sup	ported or	ganization(s),	typically by	y giving
		the supported organization	on(s) the power to re	gularly appoint or elect a	a majority	of the dire	ctors or truste	ees of the s	supporting
		organization. You must c	omplete Part IV, Se	ctions A and B.					
b		<b>Type II.</b> A supporting org	anization supervised	or controlled in connec	tion with it	s support	ed organizatio	on(s), by ha	iving
		control or management o	f the supporting orga	anization vested in the s	ame perso	ons that co	ontrol or mana	age the sup	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.					
с		Type III functionally inte	grated. A supporting	g organization operated	in connec	tion with, a	and functiona	lly integrat	ed with,
		its supported organization	n(s) (see instructions	). You must complete l	Part IV, Se	ections A,	D, and E.		
d		Type III non-functionally	/ integrated. A supp	orting organization oper	ated in co	nnection v	vith its suppo	rted organ	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sa	tisfy a dist	ribution re	quirement an	d an attent	iveness
		requirement (see instruct	ions). You must con	plete Part IV, Sections	A and D,	and Part	V.		
е		Check this box if the orga	anization received a \	written determination fro	om the IRS	that it is a	а Туре I, Туре	II, Type III	
		functionally integrated, or	r Type III non-function	nally integrated support	ing organi:	zation.			
f	Ente	Enter the number of supported organizations							
g	Prov	vide the following information	about the supporte						
	(i	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	nstructions)	support (see instructions)
Tota									

#### Schedule A (Form 990) 2023

Part II

SPECIAL EDUCATION LEGAL FUND, INC.

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	ction A. Public Support										
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total				
1	Gifts, grants, contributions, and										
	membership fees received. (Do not										
	include any "unusual grants.")	74,758.	82,446.	92,957.	82,218.	93,400.	425,779.				
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 $\dots$										
4	Total. Add lines 1 through 3	74,758.	82,446.	92,957.	82,218.	93,400.	425,779.				
5	The portion of total contributions										
	by each person (other than a										
	governmental unit or publicly										
	supported organization) included										
	on line 1 that exceeds 2% of the										
	amount shown on line 11,										
	column (f)										
6	Public support. Subtract line 5 from line 4.						425,779.				
Sec	ction B. Total Support										
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021 92,957.	(d) 2022 82,218.	(e) 2023 93,400.	(f) Total				
7	Amounts from line 4	74,758.	82,446.	92,957.	82,218.	93,400.	93,400. 425,779.				
8	Gross income from interest,										
	dividends, payments received on										
	securities loans, rents, royalties,										
	and income from similar sources										
9	Net income from unrelated business										
	activities, whether or not the										
	business is regularly carried on										
10	Other income. Do not include gain										
	or loss from the sale of capital										
	assets (Explain in Part VI.)										
11	Total support. Add lines 7 through 10						425,779.				
12	Gross receipts from related activities,	etc. (see instruction	ons)	•		12					
13											
	organization, check this box and stop						X				
Sec	ction C. Computation of Publ	ic Support Pe	rcentage								
14	Public support percentage for 2023 (I	ine 6, column (f), d	ivided by line 11, o	column (f))		14	%				
15	Public support percentage from 2022 Schedule A, Part II, line 14 15										
16a	6a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and										
	stop here. The organization qualifies as a publicly supported organization										
b	33 1/3% support test - 2022. If the c	organization did no	t check a box on li	ine 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 - 2023. 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										
	meets the facts-and-circumstances te	est. The organizatio	on qualifies as a pu	ublicly supported o	organization	-					
b	10% -facts-and-circumstances tes	t - 2022. If the org	anization did not c	heck a box on line	13, 16a, 16b, or <sup>-</sup>	17a, and line 15 is	10% or				
	more, and if the organization meets th										
	organization meets the facts-and-circl										
18	Private foundation. If the organizatio		-								

Schedule A (Form 990) 2023

(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.)

See	ction A. Public Support										
Cale	ndar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e)	2023	(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										
	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										
	Amounts included on lines 1, 2, and										
	3 received from disqualified persons										
t	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										
	Public support. (Subtract line 7c from line 6.)										
	ction B. Total Support				•			1			
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e)	2023	(f) Total			
	Amounts from line 6										
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources										
b	Unrelated business taxable income										
	(less section 511 taxes) from businesses										
	acquired after June 30, 1975										
c	Add lines 10a and 10b										
	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										
13	assets (Explain in Part VI.)										
	First 5 years. If the Form 990 is for th	e organization's f	irst. second. third.	fourth, or fifth tax	vear as a section	501(c)(3	) organizat	ion.			
	ale a statistic to survey at statistic to survey	Ũ		<i>'</i>			, 0				
Se	ction C. Computation of Publ										
	Public support percentage for 2023 (			column (f))		15		%			
	Public support percentage from 2022					16		%			
	ction D. Computation of Inves							, , , , , , , , , , , , , , , , , , ,			
	Investment income percentage for 20				1	17		%			
	Investment income percentage from 2					18		%			
	1 33 1/3% support tests - 2023. If the						and line 1				
190	more than 33 1/3%, check this box a						, and me				
L	33 1/3% support tests - 2022. If the						33 1/20/	 and			
C											
20	line 18 is not more than 33 1/3%, che										
20	Private foundation. If the organization	п аю пот спеск а	LUOX ON IINE 14, 19	a, or 19D, Check t	inis box and see in	SUUCTION	ເຮັ				

#### Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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 ElN 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.)

Yes No 1 2 3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a

### <u>Schedule A (Form 9</u>90) 2023

#### 83-1467673 Page 5 SPECIAL EDUCATION LEGAL FUND, INC. Schedule A (Form 990) 2023 Part IV | Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
с	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		
Sec	tion B. Type I Supporting Organizations			

Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or 1 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.	Type II	Supporting	Organizations	
--	------------	---------	------------	---------------	--

Yes No Were a majority of the organization's directors or trustees during the tax year also a majority of the directors 1 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

OC	Ston D. All Type in Supporting Organizations			_
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported exercise played in this record	2		

#### supported organizations played in this regard. Section E. Type III Functionally Integrated Supporting Organizations

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the yea(see instructions). 1
- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. b
- The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions) С
- 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

No

1	Check here if the organization satisfied the Integral Part Test as a qualifyi All other Type III non-functionally integrated supporting organizations must	-		Part VI). See instructions.
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
	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		
	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	<b>Discount</b> 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		
7	Check here if the current year is the organization's first as a non-function	ally integrate	d Type III supporting ord	anization (see

instructions).

Schedule A (Form 990) 2023

	(Form 990) 2023
Part V	Type III Non-Fund

Par	t v i type ill Non-Functionally integrated 509	(a)(3) Supporting Orga	anizations (continu	ued)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exe	1			
2	Amounts paid to perform activity that directly furthers exemp				
	organizations, in excess of income from activity			2	
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizatior	าร	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in <b>Part VI</b> )		5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which the	he organization is responsive	е		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2023 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount		-	10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	ns	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
a	From 2018				
b	From 2019				
с	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
c	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
а	Excess from 2019				
b	Excess from 2020				
с	Excess from 2021				
d	Excess from 2022				
е	Excess from 2023				

Schedule A (Form 990) 2023

Schedule A	. (Form 990) 2023	SPECIAL	EDUCATION	I LEGAL	FUND,	INC.	83-1467673	Page 8
Part VI	Supplemental Inform Part IV, Section A, lines 1, line 1; Part IV, Section D, Section D, lines 5, 6, and (See instructions.)	mation. Provid 2, 3b, 3c, 4b, 40 lines 2 and 3; Pa	de the explanations c, 5a, 6, 9a, 9b, 9c, rt IV, Section E, lin	required by P , 11a, 11b, and es 1c, 2a, 2b, 3	art II, line 10; 111c; Part IV 3a, and 3b; P	Part II, line 17a or , Section B, lines 1 art V, line 1; Part V	17b; Part III, line 12; and 2; Part IV, Section , Section B, line 1e; Pa	C,

**SCHEDULE D** 

Department of the Treasury Internal Revenue Service

Name of the organization

(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.

Open to Public Inspection

Employer identification number 83-1467673

OMB No. 1545-0047

	SPECIAL EDUCATION	LEGAL FUND, INC.	83-1467673
Pa	t I Organizations Maintaining Donor Advise	ed Funds or Other Similar Fund	Is or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, lir	ne 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in	writing that the assets held in donor adv	rised funds
	are the organization's property, subject to the organization's	-	
6	Did the organization inform all grantees, donors, and donor a		
	for charitable purposes and not for the benefit of the donor of		•
Pa			
1	Purpose(s) of conservation easements held by the organizat	ion (check all that apply).	
	Preservation of land for public use (for example, recrea	ation or education)	of a historically important land area
	Protection of natural habitat		of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the forr	n of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b			
с	Number of conservation easements on a certified historic str		
d	Number of conservation easements included on line 2c acqu		
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, re		
	year		с с
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the pe	riodic monitoring, inspection, handling o	- f
	violations, and enforcement of the conservation easements i		
6	Staff and volunteer hours devoted to monitoring, inspecting,		
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conserv	vation easements during the year
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170	
9	In Part XIII, describe how the organization reports conservat	-	
	balance sheet, and include, if applicable, the text of the foot	note to the organization's financial state	ments that describes the
Des	organization's accounting for conservation easements.		
Pa	t III Organizations Maintaining Collections o		Other Similar Assets.
	Complete if the organization answered "Yes" on Form		
та	If the organization elected, as permitted under FASB ASC 95	•	
	of art, historical treasures, or other similar assets held for pul	, ,	•
	service, provide in Part XIII the text of the footnote to its fina		
b	If the organization elected, as permitted under FASB ASC 95	· ·	
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in ful	therance of public service,
	provide the following amounts relating to these items.		•
	(i) Revenue included on Form 990, Part VIII, line 1		
-	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical tre		ial gain, provide
	the following amounts required to be reported under FASB A		
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X For Paperwork Reduction Act Notice, see the Instruction		
LUHA	FOR FARER WORK REQUICION ACLINULICE, SEE LITE INSTRUCTION	13 IUI FUIII 330.	Schedule D (Form 990) 2023

		EDUCATION					83-14			2
	t III Organizations Maintaining C								Jea)	
3	Using the organization's acquisition, accessi	on, and other record	is, check any of t	ne following that	t make sig	gnificant	use of its			
	collection items (check all that apply).			vohango progra	m					
a L	Scholarly research	C		xchange progra						
b		e								
c 4	Preservation for future generations	alloctions and avala	n how those furthe	r the executionization	nn'a avam	nt num	nan in Dar			
4	Provide a description of the organization's co	•		•			ose in Par			
5	During the year, did the organization solicit o to be sold to raise funds rather than to be ma							Yes		-
Pa	t IV Escrow and Custodial Arran		Q							<u> </u>
1 4	reported an amount on Form 990, Par		te il the organizat	ion answered		5111 990	, Faitiv, i	110 9, 01		
12	Is the organization an agent, trustee, custod		diany for contribut	tions or other as	sets not i	ncluded				
ia	on Form 990, Part X?							Yes		~
h	If "Yes," explain the arrangement in Part XIII						····· ·			Č
			nowing table.					Amount		
c	Beginning balance					1c				
	Additions during the year									
	Distributions during the year									
f	Ending balance									
	Did the organization include an amount on Fe							Yes	<b>N</b>	0
	If "Yes," explain the arrangement in Part XIII.				-	• • • • • • • • • •				-
Pa										
	·	(a) Current year	(b) Prior year	(c) Two year			ears back	(e) Four	years bac	k
1a	Beginning of year balance					-				_
	Contributions									_
	Net investment earnings, gains, and losses									_
	Grants or scholarships									_
	Other expenditures for facilities									_
-	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr	rent vear end baland	ce (line 1a. columr	n (a)) held as:	I					
a	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
c		<u></u> / =								
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.								
3a	Are there endowment funds not in the posse		ation that are held	d and administe	red for the	Э				
	organization by:	C C						- آ	Yes No	D
	(i) Unrelated organizations?							3a(i)		
	(ii) Related organizations?							3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requi	red on Schedule I	٦?				3b		
4	Describe in Part XIII the intended uses of the									
Pa	t VI Land, Buildings, and Equipm	nent								
	Complete if the organization answere	d "Yes" on Form 990	0, Part IV, line 11a	. See Form 990	, Part X, li	ne 10.				
	Description of property	(a) Cost or c basis (investr		ost or other is (other)	• •	cumulate reciation	ed	<b>(d)</b> Book	value	
1a	Land									
	Buildings									
	Leasehold improvements									
	Equipment									
	Other									_
Tota	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	X, line 10c, colui	mn (B))	<u></u>	<u></u>			0	•

Schedule D (Form 990) 2023

Schedule	D (Form 990) 2023	SPECIAL EDU	JCATION I	EGAL	FUND,	INC.	83-1467673 Page <b>3</b>
Part V		Other Securities					
	Complete if the orga	anization answered "Yes"	' on Form 990, P	art IV, line	11b. See F	orm 990, Part X,	line 12.
(a) Desc	ription of security or categ	OTY (including name of security)	(b) Book v	/alue	(c) Me	thod of valuation	: Cost or end-of-year market value
(1) Finar	cial derivatives						
(3) Othe							
(A)							
(B)							
(C)							
(D)							
(E)							
(F)							
(G)							
(H)							
	l. (b) must equal Form 990						
Part V	III Investments -	•					
		anization answered "Yes"					
	(a) Description of	investment	(b) Book v	/alue	(c) Me	thod of valuation	: Cost or end-of-year market value
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
	l. (b) must equal Form 990	, Part X, line 13, col. (B))					
Part IX							
	Complete if the orga	anization answered "Yes"		art IV, line	11d. See F	orm 990, Part X,	
<del>,</del>			Description				(b) Book value
	LEASE DEPOSI						1,000.
	CIGHT-OF-USE	ASSET - OPER	CATING LE	ASE			22,599.
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9) Tatal (0							23 500
Part X	., .	orm 990, Part X, line 15, co	ы. (в))				23,599.
FartA		<b>'5</b> anization answered "Yes"		lart IV/ lina	110 0+ 11f		last X line 05
		escription of liability	011 F0111 990, P	art IV, line	TTE OF TTI.	See Form 990, P	(b) Book value
<u>1.</u>		scription of liability					(b) BOOK value
	ederal income taxes	ASE LIABILITY	<b>7</b>				22,657.
(-)	PERALING LEA	ASE DIADIDILI					22,057.
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)			- ( <i>(</i> D))				22,657.
		orm 990, Part X, line 25, co					
	•				-		statements that reports the
orgar	ization's liability for unc	ertain tax positions unde	r FASB ASC 740	J. Uneck he	ere if the te	xi of the foothote	has been provided in Part XIII

83-1467673 Page 3

Sche	dule D (Form 990) 2023 SPECIAL EDUCATION LEGAL FU	ND,	INC.	83-	1467673	Page <b>4</b>
Par	t XI Reconciliation of Revenue per Audited Financial Stateme	ents W	ith Revenue per	Returr	ו	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	l <b>.</b>				
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	Irn	
	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:					
а	Donated services and use of facilities	. 2a				
b	Prior year adjustments	. 2b				
с	Other losses	. 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 IX, line 25, 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					
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			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 Regarding	g Fun	drais	ing or Gaming	Activ	vities	OMB No. 1545-0047		
(Form 990)		omplete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.								
Department of the Treasury Internal Revenue Service		Attach to Form 990						Open to Public Inspection		
Name of the organization		<sub>o</sub> www.irs.gov/Form990 for instru	ictions	and t	ne latest informatio	on.	Employer i	dentification number		
nume of the organization		EDUCATION LEGAL H	TUND	), I	NC.		83-146			
	complete this par	Complete if the organization answ t.	ered "Y	es" o	n Form 990, Part IV,	line 1	7. Form 990	EZ filers are not		
<ul> <li>1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.</li> <li>a Mail solicitations</li> <li>b Internet and email solicitations</li> <li>c Phone solicitations</li> <li>d In-person solicitations</li> <li>g Special fundraising events</li> <li>d In-person solicitations</li> <li>e Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?</li> <li>b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.</li> </ul>										
(i) Name and addres or entity (fund		(ii) Activity	fùndi have c or cor	Did raiser ustody ntrol of utions?	(iv) Gross receipts from activity	fundraiser to (or r				
			Yes	No						
Total										
3 List all states in whit or licensing.	ich the organizatio	n is registered or licensed to solicit	contrib	outions	s or has been notified	d it is	exempt from	n registration		

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

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>(b)</b> Event #2	(c) Other events NONE	(d) Total events (add col. (a) through
e			(event type)	(event type)	(total number)	– col. <b>(c)</b> )
Revenue	1	Gross receipts	374,463.			374,463.
	2	Less: Contributions	323,225.			323,225.
	3	Gross income (line 1 minus line 2)	51,238.			51,238.
	4	Cash prizes				
ŝ	5	Noncash prizes				
xpense	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
	8	Entertainment				
		Other direct expenses				51,238.
·	10	Direct expense summary. Add lines 4 through	h 9 in column (d)			51,238.
_		Net income summary. Subtract line 10 from	, , , , , , , , , , , , , , , , , , , ,			0.
Pa	rt I	<b>Gaming.</b> Complete if the organization \$15,000 on Form 990-EZ, line 6a.	answered "Yes" on Form	1 990, Part IV, line 19, or	reported more than	
Revenue			(a) Bingo	<b>(b)</b> Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Rev	1	Gross revenue				
	2	Cash prizes				

es	2 Cash prizes							
Direct Expenses	3 Noncash prizes							
lirect E	4 Rent/facility costs							
	5 Other direct expenses							
	6 Volunteer labor	└── Yes % └── No	└── Yes % └── No	└── Yes % └── No				
	<ul><li>7 Direct expense summary. Add lines 2 through 5 in column (d)</li></ul>							
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)							

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states	?	Yes	l No
<b>b</b> If "No," explain:			

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? **b** If "Yes," explain:

332082 09-13-23

Schedule G (Form 990) 2023

Sch	edule G (Form 990) 2023	SPECIAL	EDUCATION	LEGAL	FUND,	INC.	83-1	467673	Page 3
11	Does the organization conduct ga	aming activities w	vith nonmembers?					Yes	No
12	Is the organization a grantor, bene to administer charitable gaming?	eficiary or trustee	e of a trust, or a men	nber of a par	tnership or	other entity formed		Yes	No No
13	Indicate the percentage of gaming								
	The organization's facility							13a	%
	• An outside facility							13b	%
	Enter the name and address of th								
	Name								
	Address								
15a	Does the organization have a con	tract with a third	party from whom th	e organizatio	on receives	gaming revenue? .		Yes	🗌 No
k	If "Yes," enter the amount of gam	ing revenue rece	ived by the organiza	ation \$		and the a	mount		
	of gaming revenue retained by the		, .	-					
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 c	ontractor				
17	Mandatory distributions:								
a	Is the organization required under	r state law to mal	ke charitable distribu	utions from t	he gaming p	proceeds to			
	retain the state gaming license?							Ves	└── No
k	Enter the amount of distributions	required under s	tate law to be distric	outed to othe	er exempt o	rganizations or spe	nt in the		
De	organization's own exempt activit Supplemental Infor							t III. Kasa 0	01- 101-
Fd	ITT IV Supplemental Infor 15b, 15c, 16, and 17b, as		•				v); and Par	τ III, lines 9	90, 100,

Selectile G (Form 200) SPECIAL EDUCATION LEGAL FUND, INC. 83-1467673 Page 4  Selectile G (Form 200) SPECIAL EDUCATION LEGAL FUND, INC. 83-1467673 Page 4	Schedule G	i (Form 990)	SPECIAL	EDUCATION	LEGAL	FUND,	INC.	83-1467673 Page 4
	Part IV	Supplemental Infor	mation (contin	ued)				

SCHEDULE I (Form 990) Department of the Treasury Internal Revenue Service	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22. Attach to Form 990. Go to www.irs.gov/Form990 for the latest information.									
Name of the organizatio	n		GO to www.irs		the latest morn			Inspect Employer identification		
		DUCATION	LEGAL FUND,	INC.				83-146		
Part I General Inf	ormation on Grants a	nd Assistance								
-	ation maintain records		-						<b>.</b>	
	vard the grants or assis							Yes	X No	
Part II Grants and	/ the organization's pro Other Assistance to at received more than \$	Domestic Organi	zations and Domesti	c Governments.	Complete if the org		es" on Form 990, Par	t IV, line 21, for any		
	dress of organization ernment	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	(d) Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of gr or assistance		

\_\_\_\_\_

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

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

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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.

(b) Number of recipients	<b>(c)</b> Amount of cash grant	(d) Amount of non- cash assistance	<b>(e)</b> Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
23	254,098.	0.		
	recipients	recipients cash grant	recipients cash grant cash assistance	

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)

(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.



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) 20	23					Page
Name of the organization	CDECTAT	FDUCATION	τ ΕΟλτ		TNO	Employer identification numbe 83-1467673
	SPECIAL	EDUCATION	LEGAL	FUND,	INC.	03-1407073