EXT	ENSIC		ACHED LIC DISCLOSURE COPY - STATE REGISTRAT	1-25-	1 0	
		105	Return of Organization Exempt From		OMB No. 1545-0047	
For	m <b>99</b>		Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code		<b>2022</b>	
1.01			Do not enter social security numbers on this form as it ma	• • •	Open to Public	
Dep Inter	artment of the nal Revenue	e Treasury Service	Go to www.irs.gov/Form990 for instructions and the lat		Inspection	
Α	For the 2	022 calend	ar year, or tax year beginning $\texttt{APR} \ 1$ , $\ \texttt{2022}$ and endin	g MAR 31, 2023		
В	Check if applicable:	C Name of	forganization	D Employer identified	cation number	
	Address change	LAWY	ERS FOR CHILDREN, INC.			
	Name change	Doing b	usiness as	13-32020	43	
	Initial return	Number	and street (or P.O. box if mail is not delivered to street address) Room			
	Final return/	110	LAFAYETTE STREET	212 966		
	termin- ated		own, state or province, country, and ZIP or foreign postal code	G Gross receipts \$	9,146,283.	
	Amended return	NEW	YORK, NY 10013	H(a) Is this a group re		
	Applica- tion pending		nd address of principal officer: KAREN FREEDMAN	for subordinates	? Yes 🔀 No	
			AFAYETTE STREET, NEW YORK, NY 10013	<b>H(b)</b> Are all subordinates in		
			X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or	,	list. See instructions	
	Website:		ERSFORCHILDREN.ORG	H(c) Group exemptio		
		ganization: L Summary	X Corporation Trust Association Other L	Year of formation: 1984	State of legal domicile: NY	
		-	e the organization's mission or most significant activities: <b>PROVIDE</b>			
e	1 Br		VOCACY FOR CHILDREN IN ABUSE, (CONTIN			
an a	2 Ch	neck this bo				
verr	3 NL				14	
Ő	4 Nu		lependent voting members of the governing body (Part VI, line 1b)		13	
8	5 To		of individuals employed in calendar year 2022 (Part V, line 2a)		74	
itie	6 To		of volunteers (estimate if necessary)		18	
Activities & Governance	<b>7 a</b> To		d business revenue from Part VIII, column (C), line 12		0.	
4	b Ne		business taxable income from Form 990-T, Part I, line 11		0.	
				Prior Year	Current Year	
đ	8 Co	ontributions	and grants (Part VIII, line 1h)	12,453,699.	9,128,989.	
Revenue	<b>9</b> Pr	ogram servi	ce revenue (Part VIII, line 2g)		0.	
eve	<b>10</b> Inv	vestment ind	come (Part VIII, column (A), lines 3, 4, and 7d)		17,294.	
Œ	<b>11</b> Ot	her revenue	e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.	
	<b>12</b> To	tal revenue	- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		9,146,283.	
	1		nilar amounts paid (Part IX, column (A), lines 1-3)	0.	0.	
	1		to or for members (Part IX, column (A), line 4)		0.	
es	<b>15</b> Sa		r compensation, employee benefits (Part IX, column (A), lines 5-10)		7,847,485.	
ens	<b>16a</b> Pr		undraising fees (Part IX, column (A), line 11e)	0.	0.	
Expenses	<b>b</b> To		ing expenses (Part IX, column (D), line 25) 376, 597.	1 500 271	1 772 104	
		-	es (Part IX, column (A), lines 11a-11d, 11f-24e)		1,773,124.	
	1		s. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,481,846. 2,972,402.	<u>9,620,609.</u> -474,326.	
	<b>19</b> Re	evenue less	expenses. Subtract line 18 from line 12	Beginning of Current Year	End of Year	
Net Assets or	и 20 т.	tal acceto /r	Part X lina 16)	3,693,399.	9,470,389.	
Asse	<b>920</b> То <b>21</b> То		Part X, line 16) (Part X, line 26)	935,192.	7,186,508.	
Vet /	21 10 22 Ne		(Part X, line 26) fund balances. Subtract line 21 from line 20	2,758,207.	2,283,881.	
Ē	art II	Signature		2,,30,2074	2,205,001.	

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	
Here	KAREN FREEDMAN, PRESIDENT		< sig
	Type or print name and title		
	Print/Type preparer's name Ereparer's log ature	40/47/0000	ΓIN
Paid	WILLIAM EPSTEIN	10/17/2023 <sup>if</sup> Belf-employed P01	L307171
Preparer	Firm's name EISNER ADVISORY GROUP LLC	Firm's EIN 87-13	53108
Use Only	Firm's address 733 THIRD AVENUE		
	NEW YORK, NY 10017-2703	Phone no. 212 – 949	9-8700
May the II	RS discuss this return with the preparer shown above? See instructions	X	Yes No
232001 12-1	3-22 LHA For Paperwork Reduction Act Notice, see the separate instructions.		Form <b>990</b> (2022)
a	THE COMPTHIE O HOD ODGANTEATTON MIGGION (TAME)		

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

(Rev. January 2022)

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

#### File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.* 

#### Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type o	<b>r</b> Name of exempt organization or other filer, see instru	uctions.		Taxpayer	identificatio	on number (TIN)
print	LAWYERS FOR CHILDREN, INC.				13-32	02043
File by the due date t filing your	Number, street, and room or suite no. If a P.O. box, s	see instruct	ions.			
return. Se instruction	8	foreign add	ress, see instructions.			
Enter th	ne Return Code for the return that this application is for (fi	le a separa	te application for each return)			
Applica	ation	Return	Application			Return
ls For		Code	Is For			Code
Form 9	90 or Form 990-EZ	01	Form 1041-A			08
Form 4	720 (individual)	03	Form 4720 (other than individual)			09
Form 9	90-PF	04	Form 5227			10
Form 9	90-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11
Form 9	90-T (trust other than above)	06	Form 8870			12
Form 9	90-T (corporation) NICOLE HARGROV	07				
• If th • If th box 1 I tt 2 If	request an automatic 6-month extension of time until ne organization named above. The extension is for the org	Group Exe and atta FEBRI ganization's , an check reaso	mption Number (GEN) I: <u>ch a list with the names and TINs of</u> <u>JARY 15, 2024</u> , to file return for: d ending <u>MAR 31, 2023</u> on: Initial return I	f this is fo all membe	r the whole or the extension of the exte	group, check this
	this application is for Forms 990-PF, 990-T, 4720, or 606 ny nonrefundable credits. See instructions.	9, enter the	tentative tax, less	3a	\$	0.
	this application is for Forms 990-PF, 990-T, 4720, or 606 stimated tax payments made. Include any prior year over			3b	\$	0.
c E	alance due. Subtract line 3b from line 3a. Include your p	ayment witl	h this form, if required, by			
U	sing EFTPS (Electronic Federal Tax Payment System). Se	e instructio	ns.	3c	\$	0.
Cautio instruct	n: If you are going to make an electronic funds withdrawa tions.	I (direct det	bit) with this Form 8868, see Form 84	53-TE and	d Form 8879	9-TE for payment
LHA	For Privacy Act and Paperwork Reduction Act Notice	, see instru	ictions.		Form	8868 (Rev. 1-2022)

223841 04-01-22

Form	1 990 (2022) LAWYERS FOR CHILDREN, INC.	13-3202043 Page <b>2</b>
Par	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:	
	PROVIDE FREE LEGAL AND SOCIAL WORK ADVOCACY FOR CHILDR	
	NEGLECT, FOSTER CARE, TERMINATION OF PARENTAL RIGHTS,	VISITATION,
	CUSTODY, ADOPTION, YOUTH JUSTICE AND RELATED CASES.	
2	Did the organization undertake any significant program services during the year which were not listed on th prior Form 990 or 990-EZ?	
	prior Form 990 or 990-EZ? 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 service	ces? Yes X No
5	If "Yes," describe these changes on Schedule O.	
4	Describe the organization's program service accomplishments for each of its three largest program service	s, as measured by expenses
•	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to	
	revenue, if any, for each program service reported.	
4a	(Code:) (Expenses \$8 , 305 , 954including grants of \$)	(Revenue \$ )
	PROVIDE FREE LEGAL AND SOCIAL WORK ADVOCACY FOR CHILDE	EN IN ABUSE,
	NEGLECT, FOSTER CARE, TERMINATION OF PARENTAL RIGHTS,	VISITATION,
	CUSTODY, ADOPTION, YOUTH JUSTICE AND RELATED CASES.	
46		
4b	(Code:) (Expenses \$ including grants of \$)	(Revenue \$ )
4c	(Code:) (Expenses \$ including grants of \$)	(Revenue \$ )
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$ ) (Revenue \$	)
4e	Total program service expenses 8,305,954.	
		Form <b>990</b> (2022)
232002	2 12-13-22	
	3	

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Form	990	(2022)
FUIII	330	(2022)

Form 990 (2022) LAWYERS FOR CHILDREN, 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)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		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	Х	
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			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9	Х	
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, VII, 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	Х	
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	Х	
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	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
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
14a	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			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	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		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	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			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	000	
232003	12-13-22	⊦orm	330	(2022)

232003 12-13-22

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Form	990	(2022)
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 Form 990 (2022)
 LAWYERS FOR CHILDREN, INC.
 13-3202043
 Page 4

 Part IV
 Checklist of Required Schedules (continued)
 (continued)
 (continued)
 (continued)

	continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domostic individuals on		res	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		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			- 23
23	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
		23	х	
24 2	Schedule J Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the	23		
2 <del>4</del> a	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
		24a		x
h	Schedule K. If "No," go to line 25a Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	2.40		
U	any tax-exempt bonds?	24c		
Ь	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
Lou	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	200		
2	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L. Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		x
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		x
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N. Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		x
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Par	t V Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	X	
232004	- 12-13-22 -	Form	990	(2022)
	5			

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Form	990 (2022) LAWYERS FOR CHILDREN, INC.		13-3202	043	Р	age <b>5</b>
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)					
					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	74			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax return	าร?		2b	Х	
				3a		X
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule			3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other a					
	financial account in a foreign country (such as a bank account, securities account, or other financial a		-	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 Ac	coun	ts (FBAR)			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transac			5b		x
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c		_ <u></u>
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the					<u> </u>
Ua				6a		x
L	any contributions that were not tax deductible as charitable contributions?			0a		<u> </u>
b	If "Yes," did the organization include with every solicitation an express statement that such contribution of the state of		gins	<b>Ch</b>		
-	were not tax deductible?			6b		<u> </u>
7	Organizations that may receive deductible contributions under section 170(c).			_		v
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser			7a		X
				7b		├───
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was					v
	to file Form 8282?		 I	7c		X
	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 co		t?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra			7f		x
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 88	99 as required?	7g		<b> </b>
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organiza	tion fil	e a Form 1098-C?	7h		<u> </u>
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by th	e			
	sponsoring organization have excess business holdings at any time during the year?			8		<u> </u>
9	Sponsoring organizations maintaining donor advised funds.					
а	Did the sponsoring organization make any taxable distributions under section 4966?			9a		<u> </u>
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			9b		L
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.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041'	?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	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	13b				
с	Enter the amount of reserves on hand	13c				
14a				14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner					
	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	incor	ne?	16		Х
	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 ac	tivities				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		1
	If "Yes," complete Form 6069.					
232005	12-13-22			Form	990	(2022)
	-					, -/

6 14151107 721252 1015850-1015850 2022.05000 LAWYERS FOR CHILDREN, INC 10158501

Form 990	(2022)
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### LAWYERS FOR CHILDREN, INC.

13-3202043 Page 6

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.

	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. Se	e instructions.			
	Check if Schedule O contains a response or note to any line in this Part VI				X
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	a 1	L4		
	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	o 1	L3		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship wit	h any other			
	officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direction	ect supervision			
	of officers, directors, trustees, or key employees to a management company or other person?		. 3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 v	vas filed?			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		. 5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoir				
	more members of the governing body?		. 7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stock	nolders, or			
	persons other than the governing body?		. 7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by	the following:			
а	The governing body?		. 8a	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 reached	l at the			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O		9		X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	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 approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	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.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a			
	taxable entity during the year?	16a		<u> </u>
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed <u>NY</u>			
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s	s only)	availat	ble
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website Another's website X Upon request Other <i>(explain on Schedule O)</i>			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l financ	cial	
	statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
	NICOLE HARGROVE - (212)966-6420			
	110 LAFAYETTE ST. NEW, YORK, NY 10013			

232006 12-13-22

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7 2022.05000 LAWYERS FOR CHILDREN, INC 10158501

Form 990 (2022)

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. • List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid. List all of the organization's current key employees, if any. See 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.

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

(A)	(B)		(C)		(D) (E)		(F)			
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	, unles cer an	ss per	rson i	s both	n an	compensation	compensation	amount of
	week						,	from the	from related	other
	(list any hours for	direct				_		organization	organizations (W-2/1099-MISC/	compensation from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	nal tru		oyee	ompe		1099-NEC)		and related
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
· · · · · · · · · · · · · · · · · · ·	line)	Ind	Inst	Offi	Key	en Hig	For			
(1) KAREN J. FREEDMAN	40.00			77				102 545	0	10 206
PRESIDENT	40.00	Х		Х				193,545.	0.	42,306.
(2) GLENN METSCH-AMPEL	40.00			77				105 006	0	12 261
DEPUTY EXECUTIVE DIRECTOR	40.00			Х				195,926.	0.	13,361.
(3) MICHAEL MURTAGH	40.00							144 010	0	20 642
CO-DIRECTOR, SOCIAL WORK PRACTICE (4) MARGARET TARVIN	40.00					X		144,012.	0.	20,642.
	40.00					x		141 020	0.	20 601
SENIOR LITIGATION SUPERVISOR (5) DYANE MCMAHON	40.00							141,029.	0.	20,681.
DIRECTOR OF DEVELOPMENT	40.00					x		130,207.	0.	19,681.
(6) LINDA DIAZ	40.00							130,207.	0.	19,001.
SENIOR STAFF ATTORNEY, LGBTQ						x		126,934.	0.	19,853.
(7) ZONARA ASGHAR	40.00							120,554.	0.	19,055.
DIRECTOR OF HUMAN RESOURCES		•				x		130,127.	0.	0.
(8) GAIL SHAMILOV	40.00							150,127.		
FORMER CFO (THRU 07/22)	10100	1		х				78,974.	0.	43,056.
(9) ALAN B. ABRAMSON	1.00							, 0 / 5 / 20		
VICE CHAIR		x		х				0.	0.	0.
(10) BRIAN L. SCHORR	1.00									
TREASURER		х		х				0.	0.	0.
(11) JEREMY FIELDING	1.00									
SECRETARY		х		х				0.	0.	0.
(12) JOHN M. SHAPIRO	1.00									
BOARD CHAIR		Х		Х				0.	0.	0.
(13) ALAN M. KLEIN	1.00									
DIRECTOR		Х						0.	0.	0.
(14) ALLISON LEVINE-STILLMAN	1.00									
DIRECTOR		Х						0.	0.	0.
(15) ANDREA MARKS	1.00									
DIRECTOR		Х						0.	0.	0.
(16) DAVID A. TANNER	1.00									
DIRECTOR		Х						0.	0.	0.
(17) JACOB W. BUCHDAHL	1.00							_		
DIRECTOR		Х						0.	0.	0.
232007 12-13-22										Form <b>990</b> (2022)

								age <b>8</b>				
Part VII Section A. Officers, Directors, Trus		oloye	ees,			ghes	t C	ompensated Employee	s (continued)			
<b>(A)</b> Name and title	<b>(B)</b> Average hours per week	box,	not cl , unles	Pos heck i ss per	rson i	) than c s both pr/trus	an	(D) Reportable compensation from	<b>(E)</b> Reportable compensation from related	1	<b>(F)</b> stimate nount other	
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key em ployee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	f orç ar	npensa rom th ganizat Id relat anizati	e ion ed
<pre>(18) JAMIE B.W. STECHER DIRECTOR (THRU 05/22)</pre>	1.00	х						0.	0.			0.
(19) MARI C. HINOJOSA	1.00	4						0.	0.			0.
DIRECTOR	1100	х						0.	0.			0.
(20) PATRICIA O'DONALD	1.00							0	0			
DIRECTOR (21) SARA E. NATHAN	1.00	Х						0.	0.			0.
DIRECTOR	1.00	х						0.	0.			0.
(22) VAUGHN WILLIAMS	1.00								-			
DIRECTOR	1 00	Х						0.	0.			0.
(23) DARREN MARTIN DIRECTOR	1.00	x						0.	0.			0.
the Subketel								1,140,754.	0.	17	9,5	80
1b Subtotal c Total from continuation sheets to Part VI								0.	0.			0.
d Total (add lines 1b and 1c)								1,140,754.	0.	17	9,5	80.
2 Total number of individuals (including but n compensation from the organization	ot limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable		Yes	28 No
<b>3</b> Did the organization list any <b>former</b> officer, line 1a? <i>If</i> "Yes," <i>complete Schedule J for</i> s	-			•	-		Ŭ			3		x
4 For any individual listed on line 1a, is the su	im of reportabl	e co	mpe	ensa	tion	and	oth	ner compensation from t	he organization		x	
<ul><li>and related organizations greater than \$150</li><li>5 Did any person listed on line 1a receive or a</li></ul>	accrue compen	satio	on fr	om	any	unre	late	ed organization or individ	dual for services	4		
rendered to the organization? <i>If</i> "Yes." corr Section B. Independent Contractors	plete Schedule	e J fo	or su	ich r	oers	on .	<u></u>			5	Х	
1 Complete this table for your five highest co	•	•							· ·	tion fr	om	
the organization. Report compensation for (A)	the calendar ye	ear e	ndin	ig w	ith c	or wi	thin	the organization's tax y (B)	ear.	(	C)	
										ensatio	n	
2 Total number of independent contractors (i \$100,000 of compensation from the organi	•	ot lin	nited	to t	thos C	se lis )	ted	above) who received m	ore than		990 /	

232008 12-13-22

Forn	n 990	LAWYERS FOR C	CHILDREN,	INC.		13-3202	043 Page 9
Pa	rt VI	III Statement of Revenue					
		Check if Schedule O contains a response	or note to any lin	e in this Part VIII	<u>.</u>		
				<b>(A)</b> Total revenue	(B) Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
ς, ω	1 a	a Federated campaigns 1a					
ant	k	b Membership dues 1b					
ß G		c Fundraising events 1c					
iifts ar A		d Related organizations 1d					
s, G Mila	e	e Government grants (contributions) 1e 6	,035,613.				
Contributions, Gifts, Grants and Other Similar Amounts	f	f All other contributions, gifts, grants, and similar amounts not included above 1f 3	,093,376.				
Ö	ļ	g Noncash contributions included in lines 1a-1f					
a C	ł	h Total. Add lines 1a-1f		9,128,989.			
			Business Code				
e	2 8	a					
Program Service Revenue	ł	b					
Senue	6	c					
am eve		d					
ю. Н	e	e					
Ę.	f	f All other program service revenue	-				
	ç	g Total. Add lines 2a-2f					
	3	Investment income (including dividends, inter- other similar amounts)		17,294.			17,294.
	4	Income from investment of tax-exempt bond p	proceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	a Gross rents 6a					
	k	b Less: rental expenses 6b					
		c Rental income or (loss) 6c					
		d Net rental income or (loss)					
	7 8	a Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory <b>7a</b>					
	k	<b>b</b> Less: cost or other basis					
venue		and sales expenses 7b					
		c Gain or (loss) 7c					
ě		d Net gain or (loss)	<u> </u>				
Other Re	88	a Gross income from fundraising events (not					
0		including \$ of					
		contributions reported on line 1c). See					
		Part IV, line 18         8a           b         Less: direct expenses         8t					
		c Net income or (loss) from fundraising events					
		a Gross income from gaming activities. See					
		Part IV, line 19					
	ŀ	b Less: direct expenses					
			~				
		a Gross sales of inventory, less returns					
		and allowances 10	a				
	k	b Less: cost of goods sold 10					
		c Net income or (loss) from sales of inventory					
			Business Code				
sno	11 a	a					
ane	k	b					
iell: eve		c					
Miscellaneous Revenue		d All other revenue					
2	e	e Total. Add lines 11a-11d					
	12	Total revenue. See instructions		9,146,283.	0.	0.	17,294.
23200	9 12-1						Form <b>990</b> (2022)

LAWYERS FOR CHILDREN, Part IX Statement of Functional Expenses

Secti	ion 501(c)(3) and 501(c)(4) organizations must comp	lete all columns. All othe	er organizations must com	nplete column (A)	
0000	Check if Schedule O contains a response				
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations		<sup>1</sup>		•
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	567,169.	493,436.	51,046.	22,687.
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	5,610,489.	4,881,129.	504,939.	224,421.
8	Pension plan accruals and contributions (include			· · ·	•
-	section 401(k) and 403(b) employer contributions)	231,918.	201,768.	20,874.	9,276.
9	Other employee benefits	951,967.	828,211.	85,677.	38,079.
10	Payroll taxes	485,942.	422,769.	43,735.	19,438.
11	Fees for services (nonemployees):			,	
a	Management				
b	Legal				
	Accounting	32,633.		32,633.	
	<sup>-</sup>	5270551		52,000	
e e					
	Investment management fees				
f					
g	column (A), amount, list line 11g expenses on Sch 0.)	184,955.	160,446.	17,270.	7,239.
10		104,555.	100,440.	17,2700	1,255.
12	Advertising and promotion	172,872.	156,639.	8,032.	8,201.
13	Office expenses	172,072.	130,035.	0,052.	0,201.
14 45	Information technology				
15	Royalties	995,400.	865,998.	89,586.	39,816.
16 17		17,631.	17,631.	0,500.	55,010.
17	Travel	17,031.	17,051.		
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19 00	Conferences, conventions, and meetings	21,966.	19,110.	1,977.	879.
20	Interest	21,900·	,U.	±,3//•	079.
21	Payments to affiliates	24,528.	21,339.	2,208.	981.
22	Depreciation, depletion, and amortization	96,835.	29,322.	67,513.	901.
23	Insurance	30,033.	43,344.	07,515.	
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.) EQUIPMENT RENTAL/MAINTE	77,071.	67,045.	6,945.	2 001
a		62,482.	54,360.	5,623.	<u>3,081</u> 2,499.
b	TELEPHONE	47,275.	47,275.	5,043.	2,499.
с	PUBLICATIONS	<u>47,275</u> . 39,476.			
d	CLIENT SERVICE EXPENSE	39,4/0.	39,476.		
	All other expenses	0 600 600	0 205 054		276 507
25	Total functional expenses. Add lines 1 through 24e	9,620,609.	8,305,954.	938,058.	376,597.
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)				

INC.

232010 12-13-22

Form 990 (2022)

33

3,693,399.

33

LAWYERS FOR CHILDREN, Part X Balance Sheet

Total liabilities and net assets/fund balances

(A)         (B)         (B)           1         Cash - non-interest bearing         192,805.1         2,435,989.           2         Savings and temporary cash investments         3,290,434.2         783,033.           3         Piedges and grants receivable, net         3         100,000.           4         Accounts receivable, net         4         3         100,000.           5         Leans and other receivables from ony current or former officer, director, trustee, key employee, creator or bunder, substantial contributor, or 35% controlled entity or family member of any of these persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(6)         5           6         Lans and other receivable, net         7         7           7         Notes and loans receivable, net         7         7           8         Inventorise for sale or use         8         8         11,692.           9         regaid expenses and defered charges         10a         1,385,245.         1144,908.         10c         120,380.           11         Inventorise for sale or use         10a         1,385,245.         1144,908.         10c         120,380.           12         Investments - other socurities. Gee Part IV, line 11         117,153.12         177,153.21         177,155.2         1170,866.17			Check if Schedule O contains a response or note to any line in this Part X			
2         Savings and temporary cash investments         3, 290, 434.         2         783, 033.           3         Piedges and grants receivable, net         3         100,000.           4         Accounts receivable, net         4         4           5         Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons         5           6         Loans and other receivables from other disqualified persons (as defined under section 4958()(1)), and persons described in section 4956(c)(3)(B)         6           7         Nets and loans receivable, net         7           8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48, 099.           10a         1, 385, 245.         6           b         Less: accumulated depreciation         10b         1, 264, 865.         144, 908.         10c         120, 380.           11         Investments - publicly traded securities         11         17, 155.         12         17, 155.           13         Investments - publicly traded securities         14         10, 369, 399.         16         9, 4470, 389.           14         Intansgasets         11         17, 153.				<b>(A)</b> Beginning of year		<b>(B)</b> End of year
2         Savings and temporary cash investments         3, 290, 434.         2         783, 033.           3         Pledges and grants receivable, net         3         100, 000.           4         Accounts receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons         5           6         Loans and other receivables from other disgualified persons (as defined under section 4958(f)(1), and persons described in section 4958(c)(3)(B)         6           7         Notes and loans receivable, net         7           8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48, 099.           10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         10a         1, 385, 245.           11         Investments - publicly traded securities.         11         17, 153.         12           12         Investments - other securities. See Part IV, line 11         13         13         14           14         Intangible assets.         0.         15         5, 982, 1440.           13         Investments - publicly traded securities         170, 866.         17         219, 361.           14         Intangible assets.         0.		1	Cash - non-interest-bearing		1	2,435,989.
9       4       Accounts receivable, net       4         5       Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons (as defined under section 4958(r)(1)), and persons described in section 4958(r)(3)(B)       5         6       Loans and other receivables from other disqualified persons (as defined under section 4958(r)(1)), and persons described in section 4958(r)(3)(B)       6         7       Notes and loans receivable, net       8         9       Prepaid expenses and deferred charges       48,099.9         10a       1,385,245.       144,908.10c         11       Investments: other securities. See Part IV, line 11       17,153.12         11       Investments. other securities. See Part IV, line 11       17,153.12         12       Investments. orgram-related. See Part IV, line 11       13         14       Introsetts. See Part IV, line 11       13         15       Other assets. Add lines 1 through 15 (must equal line 33)       3,693,399.16       9,470,389.17         17       Accounts payable and accrued expenses       170,866.17       20         18       Grants payable       20       20         19       Deferred revenue       325,000.19       0.         20       Tax-exempt		2		3,290,434.	2	783,033.
4       Accounts receivable, net       4         5       Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons       5         6       Loans and other receivables from other disqualified persons (as defined under section 4958(r)(1), and persons described in section 4958(c)(3)(B)       6         7       Notes and loans receivable, net       7         8       Inventories for sale or use       8         9       Prepaid expenses and deferred charges       48, 099.         10a       1,385,245.       8         11       Investments - publicly traded securities       11         12       Investments - other securities. See Part IV, line 11       17,153.       12       17,155.         13       Investments - publicly traded securities       11       14       14         14       Intanglole assets       14       9       47,0,389.         17       Accounts payable and accrued expenses       170, 866.       17       219,361.         18       Grants payable and accrued expenses       20       20       22         18       Grants payable and accrued expenses       20       22       22         20       Tax-exempt bond liabilities		3	Pledges and grants receivable, net		3	100,000.
9       Leans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons       5         6       Leans and other receivables from other disqualified persons (as defined under section 4958(r)(1), and persons described in section 4958(c)(3)(8)       6         7       Notes and loans receivable, net       7         8       Inventories for sale or use       8         9       Prepaid expenses and deferred charges       48 , 099.       9       31, 692.         10       1, 385, 245.       10       120, 380.         11       Investments - publicly traded securities       11       12         11       Investments - publicly traded securities       11       11         12       Investments - program-related. See Part IV, line 11       13       14         15       Other assets. See Part IV, line 11       13       14         16       Total assets. Add lines 1 through 15 (must equal line 33)       3, 693, 399.       16       9, 470, 389.         17       Accurats payable and accrued expenses       170, 866.       17       219, 3661.         18       Grants payable and accrued expenses       20       20       20         21       Escrow or custodial account liability. Comp		4			4	
geoget         controlled entity or family member of any of these persons         5           6         Loans and other receivables from other disgualified persons (as defined under section 4958(0)(1)), and persons described in section 4958(0)(3)(B)         6           7         Notes and loans receivable, net         7           8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48,099.9           10a         Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         11           11         Investments - publicly traded securities         11           12         Investments - publicly traded securities         11           13         177,153.12         177,155.13           14         Intargible assets         14           15         Other assets. See Part IV, line 11         13           16         Total assets. Add lines 1 through 15 (must equal line 33)         3,693,399.16         9,470,389.1           18         Grants payable         18         19         19         10           21         Escrow or custodial account liability. Complete Part IV of Schedule D         17,153.21         17,155.2           21         Escrow or custodial account of former officer, director, trueset, key employee, creator of founder, substantial conthrib		5				
6       Loans and other receivables from other disqualified persons (as defined under section 4958)((1)), and persons described in section 4958)(c)(3)(B)       6         7       Notes and loans receivable, net       7         8       Inventories for sale or use       8         9       Prepaid expenses and deferred charges       48,099.9       31,692.         10a       1,385,245.       8         b       Less: accumulated depreciation       10a       1,385,245.         11       10b       1,264,865.       144,908.       10c       120,380.         11       Investments - publicly traded securities       11       13       14       17,155.       12       17,155.         13       Investments - publicly traded securities       14       13       14       14         15       Other assets. See Part IV, line 11       17,153.       12       17,153.       12       17,153.         16       Total assets.       Hinting 10       0.       15       5,982,140.       14         16       Total assets.       It not sectorul expenses       170,866.       17       219,361.         18       Grants payable and accrued expenses       20       20       20       20         21       Escrow or custodial ac			trustee, key employee, creator or founder, substantial contributor, or 35%			
under section 4958(r)(1)), and persons described in section 4958(c)(3)(B)         6           7         Notes and loans receivable, net         7           8         Investments for sale or use         8           9         Prepaid expenses and defered charges         48         0           10a         Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         11         120, 380.           11         Investments - publicly traded securities         11           12         Investments - other securities. See Part IV, line 11         17, 153.         12         17, 155.           13         Investments - program-related. See Part IV, line 11         17, 17, 155.           14         11           15         Other assets. Add lines 1 through 15 (must equal line 33)         3, 693, 399.         16         9, 470, 389.           17         Account payable and accrued expenses         170, 866.         17           18         Grant payable         3         325, 000.            18			controlled entity or family member of any of these persons		5	
gggg         7         Notes and loans receivable, net         7           8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48,099.9         31,692.           10a         Lad, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         10a         1,385,245.           b         Less: accumulated depreciation         10b         1,264,865.         144,908.         10c         120,380.           11         Investments - publicly traded securities         11         11         11         11           12         Investments - orbit securities. See Part IV, line 11         17,153.         12         17,155.           13         Investments - program-related. See Part IV, line 11         0.         15         5,982,140.           16         Total assets. See Part IV, line 11         0.         15         5,982,140.           16         Total assets. Add lines 1 through 15 (must equal line 33)         3,693,399.         16         9,470,389.           17         Accounts payable and accrued expenses         170,866.         17         219,361.           18         Grants payable         18         0.         20         22           21         Escrow or custodial account liabil		6	Loans and other receivables from other disqualified persons (as defined			
8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48,099.9         31,692.           10a         Lad, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         10a         1,385,245.           b         Less: accumulated depreciation         10b         1,264,865.         144,908.         10c         120,380.           11         Investments - publicly traded securities.         11         17,153.         12         17,155.           13         Investments - other securities. See Part IV, line 11         17,153.         12         17,155.           14         Intangible assets         114         13           15         Other assets. See Part IV, line 11         0.         15         5,982,140.           16         Total assets. Add lines 1 through 15 (must equal line 33)         3,693,399.         16         9,470,389.           17         Accounts payable and accrued expenses         170,866.         17         219,361.           18         Grants payable         20         20         20         20           21         Escrow or custodial account liability. Complete Part IV of Schedule D         17,153.         21         17,155.           22         Loans and other			under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
8         Inventories for sale or use         8           9         Prepaid expenses and deferred charges         48,099.9         31,692.           10a         Lad, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D         10a         1,385,245.           b         Less: accumulated depreciation         10b         1,264,865.         144,908.         10c         120,380.           11         Investments - publicly traded securities.         11         17,153.         12         17,155.           13         Investments - other securities. See Part IV, line 11         17,153.         12         17,155.           14         Intangible assets         114         13           15         Other assets. See Part IV, line 11         0.         15         5,982,140.           16         Total assets. Add lines 1 through 15 (must equal line 33)         3,693,399.         16         9,470,389.           17         Accounts payable and accrued expenses         170,866.         17         219,361.           18         Grants payable         20         20         20         20           21         Escrow or custodial account liability. Complete Part IV of Schedule D         17,153.         21         17,155.           22         Loans and other	s	7	Notes and loans receivable, net		7	
10a       Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D       10a       1, 385, 245.         b       Less: accumulated depreciation       10b       1, 264, 865.       144, 908.       10c       120, 380.         11       Investments - publicity traded securities       11       11       11         12       Investments - publicity traded securities       11       17, 153.       12       17, 155.         13       Investments - other securities. See Part IV, line 11       13       13       14       14         14       Intangible assets       0.       15       5, 982, 140.       15         16       Total assets. Add lines 1 through 15 (must equal line 33)       3, 693, 399.       16       9, 470, 389.         17       Accounts payable and accrued expenses       170, 866.       17       219, 361.         18       Grants payable       325, 000.       19       0.         20       17, 153.       21       17, 155.       22         21       Escrow or custodial account liability. Complete Part IV of Schedule D       17, 153.       21       17, 155.         22       Loans and other payables to any current of former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of	set	8			8	
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Investments - publicly traded securities         11           12         Investments - other securities. See Part IV, line 11         17,153.12         17,155.13           13         Investments - program-related. See Part IV, line 11         13           14         Intangible assets         14           15         Other assets. See Part IV, line 11         0.15           16         Total assets. Add lines 1 through 15 (must equal line 33)         3,693,399.16         9,470,389.17           17         Accounts payable and accrued expenses         170,866.17         219,361.           18         Grants payable         18         10.15           19         Deferred revenue         325,000.19         0.           20         Tax-exempt bond liabilities         20         17,155.21           21         Escrow or custodial account liability. Complete Part IV of Schedule D         17,155.21         177,155.21           21         Escrow or custodial account former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons         22           23         Secured nortegages and notes payable to unrelated third parties         23         5000,000.21           24         Unsecured notes and loans payable to unrelated third parties         24         24		10a				
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13       Investments - program-related. See Part IV, line 11       13         14       Intangible assets       14         15       Other assets. See Part IV, line 11       0.15       5,982,140.         16       Total assets. Add lines 1 through 15 (must equal line 33)       3,693,399.16       9,470,389.         17       Accounts payable and accrued expenses       170,866.17       219,361.         18       9       0.18       18         19       Deferred revenue       3225,000.19       0.         20       Tax-exempt bond liabilities       20       20         21       Escrow or custodial account liability. Complete Part IV of Schedule D       17,153.21       17,155.         22       Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons       22         23       Secured mortgages and notes payable to unrelated third parties       24         25       Other liabilities (including federal income tax, payables to related third parties       24         25       Other liabilities not included on lines 17:24). Complete Part X of Schedule D       935,192.26       6,449,992.         26       Total liabilities. Add lines 17 through 25       935,192.26       7,186,508. <tr< th=""><td></td><td>11</td><td>Investments - publicly traded securities</td><td></td><td>11</td><td></td></tr<>		11	Investments - publicly traded securities		11	
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15       Other assets. See Part IV, line 11       0.15       5,982,140.         16       Total assets. Add lines 1 through 15 (must equal line 33)       3,693,399.16       9,470,389.         17       Accounts payable and accrued expenses       170,866.17       219,361.         18       19       Deferred revenue       325,000.19       0.         20       12       Escrow or custodial account liabilities       20         21       Escrow or custodial account liability. Complete Part IV of Schedule D       177,153.21       177,155.         21       Escrow or custodial account or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons       22         23       Secured mortgages and notes payable to unrelated third parties       24         25       Other liabilities (including federal income tax, payables to related third parties       24         25       Other liabilities not included on lines 17-24). Complete Part X of Schedule D       422,173.25       6,449,992.         26       Total liabilities. Add lines 17 through 25       935,192.26       7,186,508.         0rganizations that follow FASB ASC 958, check here       X       X       422,173.26       7,186,508.		13	Investments - program-related. See Part IV, line 11		13	
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<sup>b</sup> trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons           22 <sup>23</sup> Secured mortgages and notes payable to unrelated third parties           23 <u>500,000.</u> <sup>24</sup> Unsecured notes and loans payable to unrelated third parties <u>24         </u> <sup>25</sup> Other liabilities (including federal income tax, payables to related third         parties, and other liabilities not included on lines 17·24). Complete Part X         of Schedule D <u>422,173.25         </u> <u>6,449,992.         </u> <u>935,192.26         </u> <u>7,186,508.    </u>		21	Escrow or custodial account liability. Complete Part IV of Schedule D	17,153.	21	17,155.
23       Secured mortgages and notes payable to unrelated third parties         24       Unsecured notes and loans payable to unrelated third parties         25       Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D         26       Total liabilities. Add lines 17 through 25         935,192.       26         Organizations that follow FASB ASC 958, check here       X	ŝŝ	22	Loans and other payables to any current or former officer, director,			
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parties, and other liabilities not included on lines 17-24). Complete Part X     422,173.     25     6,449,992.       of Schedule D     26     Total liabilities. Add lines 17 through 25     935,192.     26     7,186,508.       Organizations that follow FASB ASC 958, check here     X		24			24	
of Schedule D         422,173.         25         6,449,992.           26         Total liabilities. Add lines 17 through 25         935,192.         26         7,186,508.           Organizations that follow FASB ASC 958, check here         X         X		25				
26       Total liabilities. Add lines 17 through 25       935,192.26       7,186,508.         Organizations that follow FASB ASC 958, check here       X       X				400 100		C 440 000
Organizations that follow FASB ASC 958, check here						
		26		935,192.	26	7,186,508.
and complete lines 27, 28, 32, and 33.         27       Net assets without donor restrictions         28       Net assets with donor restrictions         0rganizations that do not follow FASB ASC 958, check here         and complete lines 29 through 33.         29         29         30         31	s		-			
27       Net assets without donor restrictions       2,664,297.27       2,183,881.         28       Net assets with donor restrictions       93,910.28       100,000.         Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33.       93,910.28       100,000.         29       Capital stock or trust principal, or current funds       29         30       Paid-in or capital surplus, or land, building, or equipment fund       30         31       Betained earnings, endowment, accumulated income, or other funds       31	ЭС Сё			2 664 207		0 1 0 0 0 0 1
<ul> <li>28 Net assets with donor restrictions</li></ul>	alar			2,664,297.		2,183,881.
Organizations that do not follow FASB ASC 958, check here	Ä	28		93,910.	28	100,000.
and complete lines 29 through 33.     29       29     Capital stock or trust principal, or current funds     29       30     Paid-in or capital surplus, or land, building, or equipment fund     30       31     Betained earnings endowment accumulated income or other funds     31	ŭ					
29       Capital stock or trust principal, or current funds       29         30       Paid-in or capital surplus, or land, building, or equipment fund       30         31       Betained earnings, endowment, accumulated income, or other funds       31	ř					
30     Paid-in or capital surplus, or land, building, or equipment fund     30       31     Betained earnings, endowment, accumulated income, or other funds     31	ts c					
I 31 Betained earnings endowment accumulated income or other funds	sse					
	ît A:	31	Retained earnings, endowment, accumulated income, or other funds		31	
$\frac{1}{2}$ 32 Total net assets or fund balances 2,758,207. 32 2,283,881. 33 Total lipitities and net assets (fund balances 3,693,399, 32 9,470,389.	N <sup>B</sup>					2,283,881.

INC.

9,470,389. Form **990** (2022)

Form 990 (2022)

Form	1990 (2022) LAWYERS FOR CHILDREN, INC.	13-	3202043	Pag	<sub>ge</sub> 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,146		
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,620		
3	Revenue less expenses. Subtract line 2 from line 1	3	-474		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,758	3,20	07.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,			_	
_	column (B))	10	2,283	8,8	<u>81.</u>
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				Ш
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	<b> </b>
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	<u> </u>
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		<u>3a</u>		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			200	L

Form **990** (2022)

232012 12-13-22

Department of the Treasury Internal Revenue Service

(Form 990)

Total

# **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
2022
Open to Public Inspection

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

Nan	ne of t	he organization						Employer	r identification number			
		LAWY	ERS FOR CH	ILDREN, INC.					3-3202043			
Pa	rt I	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instruction	IS.				
The	organ	ization is not a private found	ation because it is: (I	For lines 1 through 12, cl	heck only	one box.)						
1		A church, convention of ch	urches, or associatio	on of churches described	in sectio	n 170(b)(1	I)(A)(i).					
2		A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)										
3		A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).										
4		A medical research organization	ation operated in co	njunction with a hospital	described	in sectio	n 170(b)(1)(A	)(iii). Enter	the hospital's name,			
		city, and state:										
5		An organization operated for the benefit of a college or university owned or operated by a governmental unit described in										
		section 170(b)(1)(A)(iv). (Complete Part II.)										
6		A federal, state, or local gov	vernment or governm	nental unit described in	section 17	70(b)(1)(A)	(v).					
7	X	An organization that norma	lly receives a substa	ntial part of its support fr	om a gove	ernmental	unit or from th	ne general j	public described in			
		section 170(b)(1)(A)(vi). (C	omplete Part II.)									
8		A community trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)							
9		An agricultural research org	-			-		-	-			
		or university or a non-land-g	grant college of agric	ulture (see instructions).	Enter the I	name, city	, and state of	the college	e or			
		university:										
10		An organization that norma										
		activities related to its exem		•	. ,				•			
		income and unrelated busin		(less section 511 tax) fro	m busines	sses acqui	red by the org	janization a	after June 30, 1975.			
44		See section 509(a)(2). (Con		walk to toot for public oo	atu Caa	ocation El	O(a)(4)					
11 12	$\square$	An organization organized a An organization organized a						rn/ out tho	purposes of one or			
12		more publicly supported or	-	-				•				
		lines 12a through 12d that	-									
а		<b>Type I.</b> A supporting orga	• •			-		-	aivina			
	L	the supported organization	-	-	• • • •	-						
		organization. You must c							,pp			
b		<b>Type II.</b> A supporting org	-		ion with it:	s supporte	ed organizatio	n(s). bv hav	vina			
		control or management o	-				-		-			
		organization(s). You mus			·							
с		Type III functionally inte	grated. A supportin	g organization operated	in connect	tion with, a	and functional	ly integrate	ed with,			
		its supported organization	n(s) (see instructions	). You must complete I	Part IV, Se	ections A,	D, and E.					
d		] Type III non-functionally	integrated. A supp	oorting organization oper	ated in co	nnection v	vith its suppor	ted organiz	zation(s)			
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distr	ibution rec	quirement and	I an attentiv	veness			
		requirement (see instructi	ions). You must cor	nplete Part IV, Sections	A and D,	and Part	<b>V</b> .					
е		Check this box if the orga	anization received a v	written determination from	m the IRS	that it is a	Туре I, Туре	II, Type III				
		functionally integrated, or	Type III non-function	nally integrated supporting	ng organiz	ation.						
f		er the number of supported o	•									
g		vide the following information i) Name of supported	about the supporte	d organization(s).	(iv) Is the orga	anization listed	(v) Amount o	fmonoton	(vi) Amount of other			
	,	organization		(described on lines 1-10	in your governi	ing document?	support (see ir		support (see instructions)			
				above (see instructions))	Yes	No						

Part II

LAWYERS FOR CHILDREN, 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> 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	8491368.	8767135.	7734065.	12453699.	9128989.	46575256.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	8491368.	8767135.	7734065.	12453699.	9128989.	46575256.
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)						4709324.
	Public support. Subtract line 5 from line 4.						41865932.
Sec	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4	8491368.	8767135.	7734065.	12453699.	9128989.	46575256.
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources $\dots$	364.	436.	711.	549.	17,294.	19,354.
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.)						4 6 5 9 4 6 4 9
	Total support. Add lines 7 through 10						46594610.
	Gross receipts from related activities,	•	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			12	
13	First 5 years. If the Form 990 is for the						
<u> </u>	organization, check this box and stor	<u>o here</u>					·····
	ction C. Computation of Publi						00 05 0
	Public support percentage for 2022 (I			(7)		14	89.85 % 91.18 %
	Public support percentage from 2021					<b>15</b>	
108	33 1/3% support test - 2022. If the c						V
h	<ul><li>stop here. The organization qualifies</li><li>33 1/3% support test - 2021. If the organization</li></ul>		-		line 15 is 22 1/20/		
U		-					
17~	and stop here. The organization qual <b>10%</b> -facts-and-circumstances test				13 162 or 16b a		
178	and if the organization meets the facts						
	meets the facts-and-circumstances te			-	-	•	
h	10% -facts-and-circumstances test	-		• • • •	-	7a and line 15 is	
L.	more, and if the organization meets th	-					
	organization meets the facts-and-circu						
18	Private foundation. If the organization						,
				.,,			(Form 990) 2022

232022 12-09-22

Schedule A	A (Form 990)	2022	LAWYERS	FOR	CHILDREN,	, INC.	
Part III	Support	Schedule	for Organizatio	ons De	scribed in Se	ction 509(a	)(2)

LAWYERS FOR CHILDREN, INC.

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 202	2 (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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<ul> <li>4 Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf</li> </ul>						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.) Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	(d) 2021	(e) 202	2 (f) Total
9 Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income						
(less section 511 taxes) from businesses						
acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)			<u> </u>			
<b>14 First 5 years.</b> If the Form 990 is for the	U U			•		
check this box and stop here						
Section C. Computation of Publi		•				
<b>15</b> Public support percentage for 2022 (I					15	%
16 Public support percentage from 2021					16	%
Section D. Computation of Inves			· · · · · · · · · · · · · · · · · · ·		47	
17 Investment income percentage for 20					17	%
<ul><li>18 Investment income percentage from</li><li>19a 33 1/3% support tests - 2022. If the</li></ul>					18	line 17 is not
more than 33 1/3%, check this box ar						
b 33 1/3% support tests - 2021. If the						/3% and
line 18 is not more than 33 1/3%, che						
20 Private foundation. If the organization						
232023 12-09-22	and not oncor a	<u></u>	a, 51 100, 0100K I			dule A (Form 990) 2022
		1 0			5010	

<sup>16</sup> 

LAWYERS FOR CHILDREN, INC.

1

2

Yes No

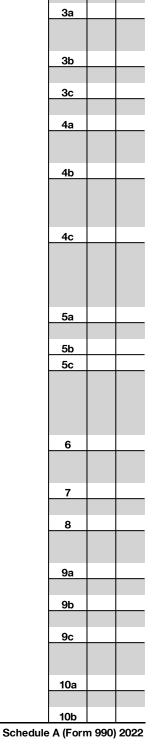
### Part IV Supporting Organizations

(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 EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? 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.)

232024 12-09-22



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ule A (Form 990) 2022 LAWYERS FOR CHILDREN, IN	A (Form 990) 2022	LAWYERS	FOR	CHILDREN,	INC
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Schedule A

Yes No

V. N

Yes No

1

Pa	rt IV	Supporting Organizations (continued)			
				Yes	No
11	Has t	he organization accepted a gift or contribution from any of the following persons?			
а	A per	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c b	elow, the governing body of a supported organization?	11a		
b A family member of a person described on line 11a above? 11b					
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide					
		in Part VI.	11c		
Sec	tion l	3. Type I Supporting Organizations			
				Yes	No
1		e governing body, members of the governing body, officers acting in their official capacity, or membership of one or supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		ors, or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s)			
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	0	ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did th	e organization operate for the benefit of any supported organization other than the supported			
	orgar	ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part	$\prime$ how providing such benefit carried out the purposes of the supported organization(s) that operated,			
		vised, or controlled the supporting organization.	2		
Sec	tion (	C. Type II Supporting Organizations			

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

Section D	). All Ty	pe III Sup	porting C	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 organizations plaved in this regard.	3		

#### Section E. Type III Functionally Integrated Supporting Organizations

1 Che	ck the box next to the me	thod that the organiza	ation used to satisfy	the Integral Part Test	t during the vear	(see instructions).
-------	---------------------------	------------------------	-----------------------	------------------------	-------------------	---------------------

- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

L	The organization supported a governmental entities	9. Describe in Part VI how you supported a governmental entity (see instructions).
L	The organization supported a governmental entities	/· Describe in Part VI how you supported a governmental entity (s

- 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.* 232025 12-09-22

3b | | Schedule A (Form 990) 2022

2a

2b

3a

14151107 721252 1015850-1015850

18

instructions).

1       Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1         a       Average monthly value of securities       1a         b       Average monthly cash balances       1b         c       Fair market value of other non-exempt-use assets       1c         d       Total (add lines 1a, 1b, and 1c)       1d         e       Discount claimed for blockage or other factors (explain in detail in Part VI):       1d         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       8       Minimum Asset Amount (add line 7 to line 6)       8	(B) Current Year (optional)
3       Other gross income (see instructions)       3         4       Add lines 1 through 3.       4         5       Depreciation and depletion       5         6       Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)       6         7       Other expenses (see instructions)       7         8       Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)       8         Section B - Minimum Asset Amount       (A) Prior Yea         1       Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1a         a       Average monthly value of securities       1a         b       Average monthly value of other non-exempt-use assets       1c         d       Total (add lines 1a, 1b, and 1c)       1d         e       Discount claimed for blockage or other factors (explain in detail in Part VI):       2         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       6       Multiply line 5 by 0.035.	
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         8       Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)       8         Section B - Minimum Asset Amount       (A) Prior Yea       1         1       Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1a         a       Average monthly value of securities       1a         b       Average monthly cash balances       1b         c       Fair market value of other non-exempt-use assets       1c         d       Total (add lines 1a, 1b, and 1c)       1d         e       Discount claimed for blockage or other factors (explain in detail in Part VI):       2         2       Acquisition indebtedhess 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-	
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5     Income tax imposed in prior year     5       6     Distributable Amount. Subtract line 5 from line 4, unless subject to     5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to	
emergency temporary reduction (see instructions).	

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

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

LAWYERS FOR CHILDREN, INC.

Schedule A (Form 990) 2022

1

Section D - Distributions

2

3

7

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9

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Part VI. See instructions.

and 4c. 8 Breakdown of line 7: a Excess from 2018 b Excess from 2019 c Excess from 2020 d Excess from 2021 e Excess from 2022

\$

organizations, in excess of income from activity 2 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 4 Amounts paid to acquire exempt-use assets 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) 5 6 6 Other distributions (describe in Part VI). See instructions. 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount for 2022 from Section C, line 6 10 Line 8 amount divided by line 9 amount 10 (i) (ii) Underdistributions Distributable **Excess Distributions** Section E - Distribution Allocations (see instructions) Pre-2022 Amount for 2022 Distributable amount for 2022 from Section C, line 6 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2022 a From 2017 **b** From 2018 c From 2019 d From 2020 e From 2021 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2022 distributable amount i Carryover from 2017 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2022 from Section D, line 7:

1 Amounts paid to supported organizations to accomplish exempt purposes Amounts paid to perform activity that directly furthers exempt purposes of supported

Schedule A			LAWYERS	-	-				
Part V	Type III	Non-Functio	nally Integra	ated 5	09(a)(3) Sup	oportir	ng Org	anizations	(continued)

a Applied to underdistributions of prior years b Applied to 2022 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions 6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in 7 Excess distributions carryover to 2023. Add lines 3j

Schedule A (Form 990) 2022

**Current Year** 

(iii)

1

Schedule A	(Form 990) 2022	LAWYERS	FOR	CHILDREN,	INC.	13-3202043 Page 8
Part VI	Supplemental Inf Part IV, Section A, line line 1; Part IV, Section	ormation. Provid s 1, 2, 3b, 3c, 4b, 4 D, lines 2 and 3; Pa	de the ex c, 5a, 6, 9 art IV, Seo	planations requirec 9a, 9b, 9c, 11a, 11b ction E, lines 1c, 2a	l by Part II, line o, and 11c; Part , 2b, 3a, and 3b	10; Part II, line 17a or 17b; Part III, line 12; IV, Section B, lines 1 and 2; Part IV, Section C, ; Part V, line 1; Part V, Section B, line 1e; Part V, is part for any additional information.
	(See instructions.)					
232028 12-09-2	2					Schedule A (Form 990) 2022
				21		

# Schedule B

(Form 990)

Department of the Treasury

Internal Revenue Service

Name of the organization

# Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

:	LAWYERS FOR CHILDREN, INC.	13-3202043
Organization type (chec	sk one):	
Filers of:	Section:	
Form 990 or 990-EZ	$\fbox{X}$ 501(c)( 3 ) (enter number) organization	
	4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation	
	527 political organization	
Form 990-PF	501(c)(3) exempt private foundation	
	4947(a)(1) nonexempt charitable trust treated as a private foundation	
	501(c)(3) taxable private foundation	

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

#### **General Rule**

📙 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

#### Special Rules

X For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \_\_\_\_\_\_\$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

13-3202043

LAWYERS FOR CHILDREN, INC.

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed. (a) (d) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 1 X Person Payroll 6,035,613. Noncash \$ (Complete Part II for NEW YORK, NY 10004 noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 Type of contribution No. **Total contributions** 2 X Person Payroll 550,000. Noncash (Complete Part II for NEW YORK, NY 10018 noncash contributions.) (a) (b) (c) (d) Name, address, and ZIP + 4 **Total contributions** Type of contribution No. 3 X Person Payroll Noncash 850,000. \$ (Complete Part II for NEW YORK, NY 10003 noncash contributions.) (d) (a) (b) (c) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution 4 X Person Payroll 300,000. Noncash \$ (Complete Part II for NEW YORK, NY 10017 noncash contributions.) (a) (b) (c) (d) No. Name, address, and ZIP + 4 **Total contributions** Type of contribution Person Payroll Noncash (Complete Part II for noncash contributions.) (b) (c) (d) (a) **Total contributions** No. Name, address, and ZIP + 4 Type of contribution Person Payroll Noncash \$ (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

223452 11-15-22

14151107 721252 1015850-1015850

Name of organization

Page 3

Employer identification number

13-3202043

LAWYERS FOR CHILDREN, INC.

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
 		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
  		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		   \$	

Schedule E	3 (Form 990) (2022)				Page 4	
Name of or	ganization				Employer identification number	
T.AWVEE	RS FOR CHILDREN, INC.				13-3202043	
Part III	Exclusively religious, charitable, etc., contribution					
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, c	through (e) and the followir haritable, etc., contributions of \$	ig line entry. For or <b>1,000 or less</b> for th	ganizations e year. (Enter this info. c	nce.) \$	
	Use duplicate copies of Part III if additional s	pace is needed.				
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held	
				·		
F		(e) Transf	er of aift			
	Transferee's name, address, a			elationship of tra	nsferor to transferee	
(a) No. from	(b) Purpose of gift	(c) Use of g	ift	(d) Desc	ription of how gift is held	
Part I		(0) 030 01 (		(u) Dest		
F		(e) Transf	er of gift			
			-			
F	Transferee's name, address, ar	nd ZIP + 4	R	elationship of tra	nsferor to transferee	
(a) No. from	(b) Durnage of gift	(c) Use of gift		(d) Description of how gift is held		
Part I	(b) Purpose of gift		jiit	(u) Desc		
F		(e) Transf	er of gift			
	Transferee's name, address, ar	nd ZIP + 4	R	elationship of tra	nsferor to transferee	
(a) No						
(a) No. from Part I	(b) Purpose of gift	(c) Use of g	jift	(d) Desc	ription of how gift is held	
-		(e) Transf	er of gift			
		(0) 11010				
F	Transferee's name, address, ar	nd ZIP + 4	R	elationship of tra	nsferor to transferee	

223454 11-15-22

Schedule B (Form 990) (2022)

## 14151107 721252 1015850-1015850

SCHEDULE C	Po	litical Campaign a	nd Lobbyin	g Activities		OMB No. 1545-0047
(Form 990)			-	-		2022
	-	anizations Exempt From Income		.,		LULL
Department of the Treasury Internal Revenue Service		if the organization is described b to www.irs.gov/Form990 for in			U-EZ.	Open to Public Inspection
If the organization answ	wered "Yes," on	Form 990, Part IV, line 3, or For	m 990-EZ, Part V, lin	e 46 (Political Camp	baign Act	ivities), then
		plete Parts I-A and B. Do not com	•			
		1(c)(3)) organizations: Complete P	arts I-A and C below.	Do not complete Par	t I-B.	
<ul> <li>Section 527 organiza</li> </ul>	•	•				
		Form 990, Part IV, line 4, or For				
		nave filed Form 5768 (election und	( )/			
		nave NOT filed Form 5768 (election Form 990, Part IV, line 5 (Proxy				•
Tax) (See separate inst		1 0111 330, Part IV, inte 3 (Proxy			1330-LZ	, Fart V, inte OOC (Froxy
		ions: Complete Part III.				
Name of organization		•			Employ	er identification number
		FOR CHILDREN, IN				13-3202043
Part I-A Comple	ete if the org	anization is exempt under	r section 501(c) o	or is a section 5	27 orga	nization.
1 Provide a description	on of the organiz	ation's direct and indirect political	campaign activities in	n Part IV.		
2 Political campaign	activity expendit	ures			\$ _	
3 Volunteer hours for	political campai	gn activities				
Dout L D Compl	oto if the ore	anization is exempt under	$c_{\text{option}} = E01(a)/2$	21		
•		•				
		incurred by the organization under				
		incurred by organization managers n 4955 tax, did it file Form 4720 fo				
3 If the organization in 4a Was a correction m						
<b>b</b> If "Yes," describe in						
		anization is exempt under	r section 501(c), o	except section {	501(c)(3	8).
1 Enter the amount d	irectly expended	by the filing organization for section	on 527 exempt functi	on activities	\$	-
		ization's funds contributed to othe				
exempt function ac	tivities		-		\$	
3 Total exempt functi	on expenditures	. Add lines 1 and 2. Enter here and	d on Form 1120-POL,			
line 17b					\$_	
•••						Yes No
		ployer identification number (EIN)		-		
		tion listed, enter the amount paid to				
		omptly and directly delivered to a s additional space is needed, provid			sparate S	egregated fund of a
		(b) Address	Г	(d) Amount paid	from	(e) Amount of political
<b>(a)</b> Name	5	(b) Address	(c) EIN	filing organizatio		ontributions received and
				funds. If none, ent		promptly and directly
						delivered to a separate political organization.
						If none, enter -0
					—	
For Daporwork Poducti	ion Act Nation	see the Instructions for Form 99	0 or 990-E7	1	 	edule C (Form 990) 2022

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

Schedule C (Form 990) 2022

232041 11-08-22

Schedule C (Form 990) 2022	LAWYERS	FOR CHILDREN, exempt under section	INC.		3202043	
section 501(h)).		exempt under section				71
	tion belongs to	an affiliated group (and list i	n Part IV each affiliated	group member's nam	e, address, EIN	١,
expenses, and share	e of excess lol	bying expenditures).				
B Check if the filing organizat	tion checked b	ox A and "limited control" pr	ovisions apply.			
	-	g Expenditures s amounts paid or incurred.	)	<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated totals	
<b>1a</b> Total lobbying expenditures to influ	ence public o	pinion (grassroots lobbying)				
<b>b</b> Total lobbying expenditures to influ	-					
c Total lobbying expenditures (add lir						
d Other exempt purpose expenditure						
e Total exempt purpose expenditures	s (add lines 1c	and 1d)				
f Lobbying nontaxable amount. Ente	r the amount	rom the following table in bot	h columns.			
If the amount on line 1e, column (a) of	r (b) is:	The lobbying nontaxable am	nount is:			
Not over \$500,000		20% of the amount on line 1e				
Over \$500,000 but not over \$1,000	,000	\$100,000 plus 15% of the exc	cess over \$500,000.			
Over \$1,000,000 but not over \$1,50		\$175,000 plus 10% of the exc				
Over \$1,500,000 but not over \$17,0		\$225,000 plus 5% of the exce	ess over \$1,500,000.			
Over \$17,000,000		\$1,000,000.				
		14				
<ul> <li>g Grassroots nontaxable amount (ent</li> <li>h Subtract line 1g from line 1a. If zero</li> </ul>		,				
i Subtract line 1f from line 1c. If zero	-	0				
j If there is an amount other than zer			ation file Form 4720			
reporting section 4911 tax for this					Yes	No
		ear Averaging Period Under				
(Some organizations th		ction 501(h) election do not e separate instructions for li		f the five columns b	elow.	
	Lobbyin	g Expenditures During 4-Ye	ar Averaging Period			
Calendar year (or fiscal year beginning in)	<b>(a)</b> 2019	<b>(b)</b> 2020	(c) 2021	( <b>d)</b> 2022	<b>(e)</b> Tot	al
2a Lobbying nontaxable amount						
<ul> <li>b Lobbying ceiling amount (150% of line 2a, column(e))</li> </ul>						
<b>c</b> Total lobbying expenditures						
d Grassroots nontaxable amount						
e Grassroots ceiling amount (150% of line 2d, column (e))						
f Grassroots lobbying expenditures						

Schedule C (Form 990) 2022

232042 11-08-22

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(;	a)	()	o)
of the lobbying activity.	Yes	No	Amo	
During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:				
a Volunteers?	X			
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X			
c Media advertisements?		X		
d Mailings to members, legislators, or the public?	X			5,826.
e Publications, or published or broadcast statements?		X		
f Grants to other organizations for lobbying purposes?		X		
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X		
i Other activities?		X		0.00
j Total. Add lines 1c through 1i				5,826.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X		
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	- <b></b>			
Part III-A Complete if the organization is exempt under section 501(c)(4), sectio 501(c)(6).	n 501(c)(	b), or sec	tion	
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		1		
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from th				
Part III-B Complete if the organization is exempt under section 501(c)(4), sectio 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "answered "Yes."				3, is
1 Dues, assessments and similar amounts from members		1		
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political				
expenses for which the section 527(f) tax was paid).				
a Current year		2a		
<b>b</b> Carryover from last year		2b		
<b>c</b> Total		2c		
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		3		
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exc	ess			
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and p	olitical			
expenditures next year?		4		
5 Taxable amount of lobbying and political expenditures. See instructions		5		
Part IV Supplemental Information				
Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group instructions); and Part II-B, line 1. Also, complete this part for any additional information. <b>PART II-B, LINE 1, LOBBYING ACTIVITIES:</b>	list); Part II-	A, lines 1 a	nd 2 (See	
LAWYERS FOR CHILDREN ("LFC") ENGAGED IN EDUCATIONAL AN	D			
INFORMATION-BASED COMMUNICATIONS WITH GOVERNMENT OFFIC	IALS A	AND/OR		
EMPLOYEES CONCERNING THE DEVELOPMENT AND/OR IMPLEMENTA	TION C	OF POL	ICIES	
THAT IMPACT OUR CLIENTS. DURING THE FISCAL YEAR ENDED	MARCH	31, 2	023,	
STAFF SPENT A COMBINED TOTAL OF APPROXIMATELY 73 HOURS	ON TH	IESE		
232043 11-08-22		Schedu	le C (Form	990) 2022

14151107 721252 1015850-1015850

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Schedule C (Form 990) 2022 LAWYERS FOR CHILDREN, INC.	13-3202043 Page 4
Part IV Supplemental Information (continued)	
EFFORTS, REPRESENTING SALARY AND BENEFITS OF \$5,826. ADD	ITIONALLY, LFC
PRESIDENT KAREN FREEDMAN ENGAGED IN EDUCATIONAL AND INFO	RMATION-BASED
COMMUNICATIONS WITH GOVERNMENT OFFICIALS AND/OR EMPLOYEES	5 CONCERNING
THE DEVELOPMENT AND IMPLEMENTATION OF POLICIES THAT IMPAC	CT OUR CLIENTS
AS A VOLUNTEER BOARD MEMBER. (LOBBYING ACTIVITY FOR CALE)	NDAR 2022 WAS
LESS THAN \$5,000.)	

Schedule C (Form 990) 2022

232044 11-08-22

SC	HEDULE D	Supplementa	I Financial St	atements		OMB No. 1	545-0047
	n 990)		ization answered "Yes			202	22
Depart	ment of the Treasury		tach to Form 990.			Open to	
Interna	Revenue Service	Go to www.irs.gov/Form990	for instructions and th	e latest information.	<b></b> .	Inspect	
Nam	e of the organizati	on LAWYERS FOR CHILDRE	N TNC.			er identificatio 13-32020	
Pa	t I Organiza	ations Maintaining Donor Advised		imilar Funds or Ac			
		n answered "Yes" on Form 990, Part IV, line				e e nipiere n n	
			(a) Donor advise	d funds	( <b>b)</b> Funds a	nd other accou	ints
1	Total number at e	nd of year					
2		of contributions to (during year)					
3	Aggregate value of	of grants from (during year)					
4	Aggregate value a	t end of year					
5	-	on inform all donors and donor advisors in w	-				
_		on's property, subject to the organization's e				🔛 Yes	No
6	0	on inform all grantees, donors, and donor ad	0 0		,		
	impermissible priv	poses and not for the benefit of the donor or	,	, , ,	0	Yes	No
Pa		rate benefit? ration Easements. Complete if the orga					
1		servation easements held by the organization		,,,			
		n of land for public use (for example, recreati		Preservation of a histo	prically impo	ortant land area	a
	Protection of	of natural habitat		Preservation of a cert	fied historic	c structure	
	Preservation	n of open space					
2		through 2d if the organization held a qualifie	ed conservation contribu	ution in the form of a co			
	day of the tax yea	r.			Held	d at the End of th	ie Tax Year
а	Total number of c	onservation easements			2a		
b	-				2b		
c		vation easements on a certified historic struc			2c		
d		vation easements included in (c) acquired af					
3		listed in the National Register	and ovtinguished or t		2d	a the tex	
3	year	valion easements modified, transierred, relea	aseu, extinguisneu, or te	erminated by the organi	Zation duni	ig the tax	
4		where property subject to conservation ease	ement is located				
5		tion have a written policy regarding the period		ion, handling of			
	-	forcement of the conservation easements it h		· •		🗌 Yes	No
6	Staff and voluntee	er hours devoted to monitoring, inspecting, h	andling of violations, an	d enforcing conservatio	n easemen	ts during the ye	ear
7	Amount of expense	ses incurred in monitoring, inspecting, handli	ng of violations, and ent	forcing conservation ea	sements du	iring the year	
~					(*)		
8		vation easement reported on line 2(d) above					
9		)(4)(B)(ii)? be how the organization reports conservatior				Yes	└── No
9		d include, if applicable, the text of the footno				s the	
		counting for conservation easements.					
Pa		ations Maintaining Collections of	Art, Historical Trea	asures, or Other S	imilar As	sets.	
	Complete i	f the organization answered "Yes" on Form S	990, Part IV, line 8.				
1a	If the organization	elected, as permitted under FASB ASC 958	, not to report in its reve	enue statement and bala	ance sheet	works	
	of art, historical tr	easures, or other similar assets held for publi	ic exhibition, education,	or research in furtherar	nce of publi	с	
	service, provide in	Part XIII the text of the footnote to its finance	cial statements that desc	cribes these items.			
b	-	elected, as permitted under FASB ASC 958					
		sures, or other similar assets held for public e	exhibition, education, or	research in furtherance	e of public s	ervice,	
	•	ing amounts relating to these items:			۴		
		ided on Form 990, Part VIII, line 1			\$ \$		
		ed in Form 990, Part X			φ		

2	If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide	le
	the following amounts required to be reported under FASB ASC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1	\$

b	Assets included	in Form 990	Part X

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

Schedule D (Form 990) 2022

232051 09-01-22

- 14151107 721252 1015850-1015850
- 31 2022.05000 LAWYERS FOR CHILDREN, INC 10158501

\$ \$

		FOR CHILD				· Otha		13-32			age <b>2</b>
									(contir	nued)	
3	Using the organization's acquisition, accessi collection items (check all that apply):	on, and other record	s, cneck a	any of the f	rollowing that	make s	significant	use of its			
2	Public exhibition	d		oop or ovo	hange progra	m					
a h	Scholarly research	e			nange progra						
b	Preservation for future generations	e									
с 4	Provide a description of the organization's co	alloctions and ovalair	a how the	w furthor th	o organizatio		mot ouroo	co in Dort	VIII		
- <del>-</del> 5	During the year, did the organization solicit of	-		-	-			Seniran	<u> </u>		
5	to be sold to raise funds rather than to be ma				-		1 235013		Yes		No
Par	t IV Escrow and Custodial Arran								_		
	reported an amount on Form 990, Pa			organizatio		103 01	11 0111 000	, i aitiv, i	110 0, 01		
1a	Is the organization an agent, trustee, custod		iary for co	ontribution	s or other ass	sets not	included				
ia	on Form 990, Part X?								Yes	X	No
h	If "Yes," explain the arrangement in Part XIII							∟			1110
			lowing ta						Amoun	t	
с	Beginning balance						1c				
	Additions during the year										
	Distributions during the year										
	Ending balance										
	Did the organization include an amount on F							X	Yes		No
	If "Yes," explain the arrangement in Part XIII.						• • • • • • •	······		X	
Par											4
	· ·	(a) Current year		rior year	(c) Two year			years back	(e) Four	r years	back
1a	Beginning of year balance										
	Contributions										
	Net investment earnings, gains, and losses										
	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
	End of year balance										
2	Provide the estimated percentage of the curr		e (line 1a.	. column (a)	)) held as:						
	Board designated or quasi-endowment	•	%	, ()	,,						
b	Permanent endowment	%									
с		%									
	The percentages on lines 2a, 2b, and 2c sho	- uld equal 100%.									
3a	Are there endowment funds not in the posse	ession of the organiza	ation that	are held ar	nd administer	ed for th	ne				
	organization by:	C C							]	Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization								3b		
4	Describe in Part XIII the intended uses of the	organization's endo	wment fu	inds.							
Par	t VI Land, Buildings, and Equipm	nent.									
	Complete if the organization answere	d "Yes" on Form 990	), Part IV,	line 11a. S	See Form 990	, Part X,	, line 10.				
	Description of property	<b>(a)</b> Cost or o basis (investr		. ,	t or other (other)	• • •	Accumulate epreciation		<b>(d)</b> Boo	k value	3
1a	Land										
	Buildings										
	Leasehold improvements			99	6,788.		878,5	54.	11	8,23	34.
	Equipment			38	8,457.		386,3	11.		2,14	16.
	Other										
-	. Add lines 1a through 1e. (Column (d) must e		X. columi	n (B). line 1		. <u></u>			12	0,38	30.
								0.1	D /F		0000

Schedule D (Form 990) 2022

232052 09-01-22

Dart VII	Invoctmonte -	Other Securitie	26	-	-
			-J.		

meetineme		0.					
Complete if the or	ganization answered	"Yes" on For	rm 990, Part IV	, line 11b. S	See Form 990,	Part X, lir	ne 12

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

#### Part VIII Investments - Program Related.

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

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

#### Part IX Other Assets.

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

(a) Description	(b) Book value
(1) RIGHT-OF-USE ASSET	5,982,140.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	5,982,140.
Part X Other Liabilities.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Book value

(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	6,449,992.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	6,449,992.

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

Schedule D (Form 990) 2022

232053 09-01-22

	dule D (Form 990) 2022 LAWYERS FOR CHILDREN, INC.		3202043 Page 4				
Pa	t XI Reconciliation of Revenue per Audited Financial Stateme		Revenue per Re	turn.			
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a						
1	Total revenue, gains, and other support per audited financial statements		1	9,672,742.			
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:						
а	Net unrealized gains (losses) on investments						
b	Donated services and use of facilities	. 2b	526,459.				
С	Recoveries of prior year grants	2c					
d	Other (Describe in Part XIII.)	2d					
е	Add lines 2a through 2d			2e	526,459.		
3	Subtract line 2e from line 1			3	9,146,283.		
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.)						
с	Add lines <b>4a</b> and <b>4b</b>	4c	0.				
U U		5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)					
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	9,146,283.		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)	ents With	Expenses per F	-			
5	rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	ents With	Expenses per F	-	n.		
5	rt XII Reconciliation of Expenses per Audited Financial Statem	ents With	Expenses per F	-			
5 Pa	rt XII Reconciliation of Expenses per Audited Financial Statem Complete if the organization answered "Yes" on Form 990, Part IV, line 12a	ents With	Expenses per F	Retur	n.		
5 Pa 1	Reconciliation of Expenses per Audited Financial Statem           Complete if the organization answered "Yes" on Form 990, Part IV, line 12a           Total expenses and losses per audited financial statements	ents With	Expenses per F	Retur	n.		
5 Pa 1 2	<b>TXII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:	ents With 	Expenses per F	Retur	n.		
5 Pa 1 2	Reconciliation of Expenses per Audited Financial Statemed         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities	ents With 	Expenses per F	Retur	n.		
5 Pa 1 2 a b	<b>TXII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses	ents With	Expenses per F	Retur	n. 10,147,068.		
5 Pa 1 2 a b c	T XII       Reconciliation of Expenses per Audited Financial Statemed         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses	ents With	526,459.	Retur	n. <u>10,147,068.</u> 526,459.		
5 Pa 1 2 a b c d	<b>t XII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d	ents With	526,459.	1	n. 10,147,068.		
5 Pa 1 2 a b c d e	<b>TXII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)	ents With	526,459.	1 2e	n. <u>10,147,068.</u> 526,459.		
5 Pa 1 2 a b c d e 3	<b>TXII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1	ents With	526,459.	1 2e	n. <u>10,147,068.</u> 526,459.		
5 Pa 1 2 a b c d e 3 4	<b>XII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:         Investment expenses not included on Form 990, Part VIII, line 7b	ents With 2a 2b 2c 2d 2d 4a	526,459.	1 2e	n. 10,147,068. 526,459. 9,620,609.		
5 Pa 1 2 a b c d e 3 4 a	T XII       Reconciliation of Expenses per Audited Financial Statemed         Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:         Investment expenses not included on Form 990, Part VIII, line 7b	ents With	526,459.	1 2e	n. 10,147,068. 526,459. 9,620,609. 0.		
5 Pa 1 2 a b c d e 3 4 a b c 5	<b>XII Reconciliation of Expenses per Audited Financial Statem</b> Complete if the organization answered "Yes" on Form 990, Part IV, line 12a         Total expenses and losses per audited financial statements         Amounts included on line 1 but not on Form 990, Part IX, line 25:         Donated services and use of facilities         Prior year adjustments         Other losses         Other (Describe in Part XIII.)         Add lines 2a through 2d         Subtract line 2e from line 1         Amounts included on Form 990, Part IX, line 25, but not on line 1:         Investment expenses not included on Form 990, Part VIII, line 7b         Other (Describe in Part XIII.)	ents With 2a 2b 2c 2d 4a 4b	526,459.	1 2e 3	n. 10,147,068. 526,459. 9,620,609.		

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.

### PART IV, LINE 2B:

THROUGH A CIVIL LITIGATION, A CHILD WAS AWARDED DAMAGES TO BE HELD BY THE
ORGANIZATION UNTIL AGE 21. ACCORDINGLY, INCLUDED IN INVESTMENT HELD ON
BEHALF OF OTHERS IS A CERTIFICATE OF DEPOSIT IN THE AMOUNT OF \$17,150 WITH
A CORRESPONDING LIABILITY OF THE SAME AMOUNT. AT MARCH 31, 2023 AND 2022,
THE ORGANIZATION'S INVESTMENT CONSISTED OF \$17,155 AND \$17,153,
RESPECTIVELY.
PART X, LINE 2:
THE ORGANIZATION IS SUBJECT TO THE PROVISIONS OF THE FINANCIAL ACCOUNTING

STANDARDS BOARD'S (THE "FASB") ACCOUNTING STANDARDS CODIFICATION ("ASC")

TOPIC 740, INCOME TAXES, AS IT RELATES TO ACCOUNTING AND REPORTING FOR

232054 09-01-22

Schedule D (Form 990) 2022

- 14151107 721252 1015850-1015850
- 34

Schedule D (Form 990) 2022         LAWYERS         FOR         CHILDREN         INC           Part XIII         Supplemental Information (continued)	13-3202043 Page 5
UNCERTAINTY IN INCOME TAXES. BECAUSE OF THE ORGANIZATION'S G	ENERAL
TAX-EXEMPT STATUS, MANAGEMENT BELIEVES ASC TOPIC 740 HAS NOT	HAD, AND IS
NOT ANTICIPATED TO HAVE, A MATERIAL IMPACT ON THE ORGANIZATI	ON'S
FINANCIAL STATEMENTS.	
	<u></u>
232055 09-01-22	Schedule D (Form 990) 2022

SC	HEDULE J	Compensation Information		OMB No. 1	545-004	47
(Fo	(Form 990) For certain Officers, Directors, Trustees, Key Employees, and Highest			20	22	)
	Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.			20		•
Dena	tment of the Treasury	Attach to Form 990.		Open to	Publ	ic
	al Revenue Service		Inspe			
Nam	e of the organization			identificatio		nber
		LAWYERS FOR CHILDREN, INC.	13-:	320204	3	
Ра	rt I Question	s Regarding Compensation				
					Yes	No
1a		ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
		line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c					
	Travel for com					
		ation and gross-up payments				
		spending account Personal services (such as maid, chauffer	ir, chet)			
Ŀ						
D	•	on line 1a are checked, did the organization follow a written policy regarding payment or		416		
~		provision of all of the expenses described above? If "No," complete Part III to explain		<u>1b</u>		<u> </u>
2	•	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,		2		
	trustees, and onice	rs, including the CEO/Executive Director, regarding the items checked on line 1a?				
3	Indicato which if a	ny, of the following the organization used to establish the compensation of the organization's				
5		ector. Check all that apply. Do not check any boxes for methods used by a related organization of the orga				
		ation of the CEO/Executive Director, but explain in Part III.	01110			
	X Compensation					
		compensation consultant <u>X</u> Compensation survey or study				
	X Form 990 of o		ommittee			
			ommittee			
4	During the year, did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
•	organization or a re					
а	-	e payment or change-of-control payment?		4a		x
b		eive payment from a supplemental nonqualified retirement plan?				X
С	-	eive payment from an equity-based compensation arrangement?				X
-	•	nes 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	,					
	Only section 501(c	)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the r					
а	-			5a		X
		ation?				X
		or 5b, describe in Part III.				
6	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the r	et earnings of:				
а	The organization?			6a		X
b		ation?				X
		or 6b, describe in Part III.				
7	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	;			
		nes 5 and 6? If "Yes," describe in Part III		7		X
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the				
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X
9	If "Yes" on line 8, d	id the organization also follow the rebuttable presumption procedure described in				
		1 53.4958-6(c)?		9		
LHA	For Paperwork R	eduction Act Notice, see the Instructions for Form 990.	Schee	dule J (Forn	n 990)	2022

232111 10-18-22

Schedule J (Form 990) 2022

#### 13-3202043

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

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

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

		(B) Breakdown of W	/-2 and/or 1099-MIS0 compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) KAREN J. FREEDMAN	(i)	193,545.	0.	0.	6,000.	36,306.	235,851.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GLENN METSCH-AMPEL	(i)	195,926.	0.	0.	10,750.	2,611.	209,287.	0.
DEPUTY EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MICHAEL MURTAGH	(i)	144,012.	0.	0.	7,150.	13,492.	164,654.	0.
CO-DIRECTOR, SOCIAL WORK PRACTICE	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MARGARET TARVIN	(i)	141,029.	0.	0.	7,016.	13,665.	161,710.	0.
SENIOR LITIGATION SUPERVISOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2022

#### Part III Supplemental Information

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

PART I, LINE 3:

THE EXECUTIVE COMMITTEE HAS BEEN DESIGNATED BY THE BOARD TO ACT AS THE

LFC COMPENSATION COMMITTEE. THE COMPENSATION COMMITTEE DOCUMENTS ITS

COMPENSATION REVIEW IN THE MINUTES AND REPORTS ITS FINDINGS AND

RECOMMENDATIONS TO THE FULL BOARD AT THE MAY MEETING. THE PRESIDENT

RECUSES HERSELF WHEN THE EXECUTIVE COMMITTEE EXECUTES ITS ROLE

AS THE COMPENSATION COMMITTEE. COMPARATIVE SALARY DATA IS REVIEWED FROM

A VARIETY OF SOURCES, INCLUDING THE NONPROFIT COORDINATING COMMITTEE OF

NEW YORK, OF WHICH LAWYERS FOR CHILDREN IS A MEMBER.

SCHEDULE O (Form 990)

Department of the Treasury Internal Revenue Service Name of the organization Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



13-3202043

LAWYERS FOR CHILDREN, INC.

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

CONTINUED FROM PAGE 1: NEGLECT, FOSTER CARE, TERMINATION OF PARENTAL

RIGHTS, VISITATION, CUSTODY, ADOPTION, YOUTH JUSTICE AND RELATED CASES.

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

I,

THE ORGANIZATION'S FINANCE COMMITTEE IS CHARGED BY THE FULL BOARD OF

DIRECTORS WITH THE REVIEW OF THE ANNUAL 990. FORM 990 WAS SENT TO THE

FINANCE COMMITTEE AND MEMBERS OF THAT GROUP WERE ASKED TO PROVIDE

QUESTIONS AND COMMENTS PRIOR TO THE FILING.

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

EACH MEMBER OF THE BOARD OF DIRECTORS IS REQUIRED TO COMPLETE AND SIGN AN ANNUAL ACKNOWLEDGEMENT OF COMPLIANCE WITH THE ORGANIZATION'S CONFLICT OF

INTEREST POLICY AND REPORT ANY POTENTIAL CONFLICTS. OFFICERS AND KEY

EMPLOYEES ALSO COMPLETE AND SIGN AN ANNUAL ACKNOWLEDGMENT.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE COMMITTEE HAS BEEN DESIGNATED BY THE BOARD TO ACT AS THE

LFC COMPENSATION COMMITTEE. THE COMPENSATION COMMITTEE DOCUMENTS ITS

COMPENSATION REVIEW IN THE MINUTES AND REPORTS ITS FINDINGS AND

RECOMMENDATIONS TO THE FULL BOARD AT THE MAY MEETING. THE PRESIDENT

RECUSES HERSELF WHEN THE EXECUTIVE COMMITTEE EXECUTES ITS ROLE

AS THE COMPENSATION COMMITTEE. COMPARATIVE SALARY DATA IS REVIEWED FROM

VARIETY OF SOURCES, INCLUDING THE NONPROFIT COORDINATING COMMITTEE OF

OF WHICH LAWYERS FOR CHILDREN IS A MEMBER. NEW YORK

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Schedule O (Form 990) 2022 Name of the organization LAWYERS FOR CHILDREN, INC.	Page Employer identification numbe 13-3202043
FORM 990, PART VI, SECTION C, LINE 19:	
COPIES OF THE ORGANIZATION'S FORM 990, AS WELL AS	ITS ANNUAL AUDITED
FINANCIAL STATEMENTS, FORM 1023 AND CONFLICT OF IN	TEREST POLICY ARE
AVAILABLE UPON REQUEST.	
<sup>232212</sup> 10-28-22 40 51107 721252 1015850-1015850 2022.05000 LAWYE	Schedule O (Form 990) 202

I,