

EQUAL JUSTICE AMERICA



ANNUAL REPORT

FISCAL YEAR 2024 - 2025

MAKING A DIFFERENCE SINCE 1993

EQUAL JUSTICE AMERICA, INC.

FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

EQUAL JUSTICE AMERICA, INC
INDEX TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2025 and 2024

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INDEPENDENT ACCOUNTANTS' AUDIT REPORT

To The Members of
Equal Justice America, Inc.

Opinion

We have audited the accompanying financial statements of Equal Justice America, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Equal Justice America, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Equal Justice America, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Equal Justice America, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and the design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Equal Justice America, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Equal Justice America, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Berman, Sosman + Rosenzweig CPAs PLLC

Berman, Sosman & Rosenzweig, CPAs PLLC
Jericho, New York
December 31, 2025

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2025 AND 2024

Assets

Current Assets:		<u>2025</u>		<u>2024</u>
Cash and cash equivalents	\$	101,892	\$	128,200
Investments		92,657		86,262
Prepaid Expenses and Other		4,940		6,518
Promises to Give (Net)		<u>60,850</u>		<u>61,378</u>
Total Current Assets		<u>260,339</u>		<u>282,358</u>
Property and Equipment (Net)		4,344		6,260
Total Assets	\$	<u>264,683</u>	\$	<u>288,618</u>

Liabilities and Net Assets (Deficit)

Current Liabilities:				
Accounts payable	\$	19,508	\$	27,298
Credit Card payable		6,831		6,544
Grants Payable		382,625		519,875
Loan Payable - SBA		3,676		3,577
Loans Payable - Equipment		<u>1,216</u>		<u>1,035</u>
Total Current Liabilities		<u>413,856</u>		<u>558,329</u>
Non-Current Liabilities:				
Loans Payable - SBA		144,016		147,691
Loans Payable - Equipment		<u>2,592</u>		<u>3,808</u>
Total Non-Current Liabilities		<u>146,608</u>		<u>151,499</u>
Total Liabilities		<u>560,464</u>		<u>709,828</u>
Net Assets				
Without Donor Restrictions		(340,715)		(607,664)
With Donor Restrictions		<u>44,934</u>		<u>186,454</u>
Total Net Assets (Deficit)		<u>(295,781)</u>		<u>(421,210)</u>
Total Liabilities and Net Assets (Deficit)	\$	<u>264,683</u>	\$	<u>288,618</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:		
Revenues, public support and other additions:		
Total contributions	\$ 1,717,774	\$ 1,655,378
Less: donor restricted contributions	<u>(372,546)</u>	<u>(365,237)</u>
Contributions without donor restrictions	1,345,228	1,290,141
Other Income	0	49,514
Interest and Dividend Income	5,476	1,815
Realized (losses) on sales of investments	3,046	(3,175)
Net Appreciation (Depreciation) in		
Fair Value of investments	6,361	7,048
Net Assets Released from Restrictions	<u>514,066</u>	<u>373,126</u>
Total revenues, public support and other additions	<u>1,874,177</u>	<u>1,718,469</u>
Expenses:		
Program Expenses - Grants and Fellowships	943,298	1,112,091
Fundraising Expenses	353,704	370,062
General and administrative expenses	<u>310,200</u>	<u>322,803</u>
Total Expenses	<u>1,607,202</u>	<u>1,804,956</u>
Increase/ (Decrease) in Net Assets		
Without Donor Restrictions	\$ <u>266,975</u>	<u>(86,487)</u>
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:		
Contributions	372,520	365,237
Net Assets Released from Restrictions:	<u>(514,066)</u>	<u>(373,126)</u>
Decrease in Net Assets with Donor Restrictions	<u>(141,546)</u>	<u>(7,889)</u>
Increase (Decrease) in Net Assets	125,429	(94,376)
Net Assets (Deficit)- Beginning of Year	<u>(421,210)</u>	<u>(326,834)</u>
Net Assets (Deficit)- End of Year	\$ <u>(295,781)</u>	\$ <u>(421,210)</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

Cash flows from operating activities:	<u>2025</u>	<u>2024</u>
Increase (Decrease) in Net Assets	\$ 125,429	\$ (94,376)
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Realized (gain)/ loss on sale of investments	(3,046)	3,175
Depreciation of Property and Equipment	1,916	1,916
Decrease/ (Increase) in operating assets:		
Prepaid Expenses and Other	1,578	(1,445)
Promises to Give (Net)	528	3,248
Increase (decrease) in operating liabilities:		
Changes in assets and liabilities:		
Accounts Payable	(7,790)	(16,228)
Credit Card Payable	287	(11,061)
Grants payable	<u>(137,250)</u>	<u>30,791</u>
Net cash provided (used) by operating activities	<u>(18,348)</u>	<u>(83,980)</u>
Cash flows from investing activities:		
Purchases of investments	(73,978)	(58,404)
Sale of Investments	76,990	56,415
Unrealized Losses (Gains)	<u>(6,361)</u>	<u>(7,048)</u>
Net cash provided (used) by investing activities	<u>(3,349)</u>	<u>(9,037)</u>
Cash flows from Financial activities:		
Bank Loan Payments	(3,577)	(3,480)
Equipment Loan Payments	<u>(1,034)</u>	<u>(882)</u>
Net cash provided (used) by financing activities	<u>(4,611)</u>	<u>(4,362)</u>
(Decrease)/Increase in Cash and Cash Equivalents	(26,308)	(97,379)
Cash and Cash Equivalents- Beginning of Year	<u>128,200</u>	<u>225,579</u>
Cash and Cash Equivalents- End of Year	\$ <u>101,892</u>	\$ <u>128,200</u>
Supplemental Disclosures:		
Interest Paid	\$ <u>4,931</u>	\$ <u>5,291</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	Program	Fundraising	General and Admin	Total - 2025
Grants and Fellowships	\$ 704,591	\$ 0	\$ 0	\$ 704,591
Salaries	155,322	250,905	191,166	597,394
Benefit Expense	14,023	22,653	17,259	53,936
Payroll Taxes	12,388	20,011	15,247	47,646
Consulting and Prof Fees	7,366	7,366	7,366	22,099
Fundraising Expenses	0	5,596	0	5,596
Licenses & permits	14,206	0	0	14,206
Mailing List	3,252	0	0	3,252
Advertising & Marketing	0	0	0	-
Occupancy Expense	0	8,117	8,117	16,233
Telephone	6,000	6,000	6,000	18,000
Office Expense & Supplies	2,817	2,817	2,817	8,452
Computer & Website Expense	3,141	5,074	3,866	12,080
IT Support	4,727	4,727	4,727	14,181
Printing & Postage	4,734	4,734	4,734	14,201
Dues & Subscriptions	0	4,387	4,387	8,773
Temporary Help	955	1,543	1,175	3,673
Merchant & Bank Fees	9,136	9,136	9,136	27,408
Research	0	0	28,634	28,634
Depreciation	639	639	639	1,916
Interest	0	0	4,931	4,931
Total	<u>\$ 943,298</u>	<u>\$ 353,704</u>	<u>\$ 310,200</u>	<u>\$ 1,607,202</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	Program	Fundraising	General and Admin	Total - 2024
Grants and Fellowships	\$ 869,356	\$ 0	\$ 0	\$ 869,356
Salaries	158,599	256,199	195,199	609,997
Benefit Expense	14,991	24,216	18,451	57,658
Payroll Taxes	12,969	20,950	15,962	49,880
Consulting and Prof Fees	14,963	14,963	14,963	44,890
Fundraising Expenses	0	3,889	0	3,889
Licenses & permits	8,254	0	0	8,254
Mailing List	0	5,510		5,510
Advertising & Marketing	0	7,716	7,716	15,432
Occupancy Expense	6,057	6,057	6,057	18,170
Telephone	2,787	2,787	2,787	8,361
Office Expense & Supplies	1,795	2,900	2,210	6,905
Computer & Website Expense	4,023	4,023	4,023	12,069
IT Support	5,146	5,146	5,146	15,438
Printing & Postage	0	5,196	5,196	10,392
Dues & Subscriptions	995	1,607	1,225	3,827
Temporary Help	8,265	8,265	8,265	24,794
Merchant & Bank Fees	0	0	29,675	29,675
Research	3,252	0	0	3,252
Depreciation	639	639	639	1,916
Interest	0	0	5,291	5,291
	<u>0</u>	<u>0</u>	<u>5,291</u>	<u>5,291</u>
Total	<u>\$ 1,112,091</u>	<u>\$ 370,062</u>	<u>\$ 322,803</u>	<u>\$ 1,804,956</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
 COMPARATIVE SCHEDULE OF FUNCTIONAL EXPENSES
 FOR THE YEARS ENDED JUNE 30, 2025 AND 2024

	<u>Total - 2025</u>	<u>Total - 2024</u>
Grants and Fellowships	\$ 704,591	\$ 869,356
Salaries	597,394	609,997
Benefit Expense	53,936	57,658
Payroll Taxes	47,646	49,880
Consulting and Prof Fees	22,099	44,890
Fundraising Expenses	5,596	3,889
Licenses & permits	14,206	8,254
Mailing List	3,252	5,510
Advertising & Marketing	0	15,432
Occupancy Expense	16,233	18,170
Telephone	18,000	8,361
Office Expense & Supplies	8,452	6,905
Computer & Website Expense	12,080	12,069
IT Support	14,181	15,438
Printing & Postage	14,201	10,392
Dues & Subscriptions	8,773	3,827
Temporary Help	3,673	24,794
Merchant & Bank Fees	27,408	29,675
Research	28,634	3,252
Depreciation	1,916	1,916
Interest	4,931	5,291
	<u> </u>	<u> </u>
Total	<u>\$ 1,607,202</u>	<u>\$ 1,804,956</u>

See Notes to Financial Statements

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 - NATURE OF ACTIVITIES:

Equal Justice America, Inc. (the organization) is a non-profit organization that provides grants to legal services that deliver civil assistance to the poor.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents:

For purposes of the statements of cash flows, Equal Justice America, Inc. considers all highly liquid debt instruments, purchased with a maturity of three months or less, to be cash equivalents.

Property and Equipment

It is the organization's policy to capitalize significant expenditures for property and equipment. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Depreciation is being computed by the straight-line method over five to seven years for accounting and income tax purposes.

Promises to Give

Unconditional promises to give (pledges), less an allowance for uncollectible amounts where applicable, are recognized as increases in net assets without donor restrictions when the pledge is made.

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

Net Assets

Net Assets of the organization are classified based upon the existence or absence of donor-imposed restrictions, as follows:

Net Assets without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations and are therefore, available for the general operations of the organization.

Net Assets with Donor Restrictions

Net assets that are subject to donor-imposed stipulations that will be met either by actions of the organization and/or the passage of time. As such restrictions are satisfied, net assets with donor restriction are reclassified to net assets without donor restriction in the accompanying statement of activities as net assets released from restrictions.

Contributions

Contributions are reported at fair value at the date the contribution is received. Contributions received are recorded as net assets with donor restrictions if they are received with donor stipulations that limit the use of the donations.

Functional Allocation of Expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include expenses related to employee compensation and benefits, occupancy expenses, office expenses and insurance which are all allocated on the basis of estimated time and effort.

Tax Status

Equal Justice America, Inc. is a Not-For-Profit organization exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and, therefore, has made no provision for federal income taxes on the accompanying financial statements. In addition, Equal Justice America, Inc. has been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509 (a) of the Internal Revenue Code.

EQUAL JUSTICE AMERICA, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025 AND 2024

NOTE 3 - CONCENTRATION OF CREDIT RISK:

Equal Justice America, Inc. maintains various bank and money market accounts that at times may exceed insured credit limits. The organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk with respect to such balances.

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS:

Investments are stated at fair value and consisted of the following at June 30:

	2025	2024
Bonds	\$ 19,020	\$ 28,736
Mutual Funds	73,637	57,526
Equities	0	0
Total	\$ 92,657	\$ 86,262

Purchases of marketable securities are initially recorded at cost; donated securities are recorded at fair value on the date of the contribution. Realized and unrealized gains and losses are recorded separately in the statement of activities. Investment fees have been netted against income in the statement of activities.

The organization values its investments at fair value, based on prices provided to it by its custodian. In determining fair value, the highest priority is given to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

Level 1: Quoted prices (unadjusted) for identical investments in active markets

Level 2: Other significant observable inputs (including, quoted prices for similar investments, interest rates, credit risk, etc.)

Level 3: Significant unobservable inputs

EQUAL JUSTICE AMERICA, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025 AND 2024

NOTE 4 - INVESTMENTS AND FAIR VALUE MEASUREMENTS – continued

The following is a summary of the inputs used in valuing the organization’s investments at June 30:

	<u>2025</u>	<u>2024</u>
Level 1	\$ 92,657	\$ 86,262
Level 2	0	0
Level 3	<u>0</u>	<u>0</u>
Total	<u>\$ 92,657</u>	<u>\$ 86,262</u>

The organization invests in various investment securities. Investment securities are exposed to various risks such as interest rates, market and credit risks. Due to the level of risk associated with investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the organization’s statement of financial position.

NOTE 5 - PROMISES TO GIVE (NET):

Promises to Give (Net) are recorded when the pledge is made by the donor. As of June 30, 2025 and 2024, the organization has received pledges of \$271,368 and \$279,271, respectively, and has provided an allowance for doubtful accounts on these promises of \$210,518 and \$217,893, respectively, for amounts not expected to be collected. All other pledges are expected to be received within one year.

NOTE 6: PROPERTY AND EQUIPMENT:

Property and equipment consist of the following at June 30:

	<u>2025</u>	<u>2024</u>
Furniture and Equipment	\$ 1,185	\$ 1,185
Machinery and equipment	<u>38,196</u>	<u>38,196</u>
Subtotal	39,381	39,381
Less: Accumulated depreciation	<u>(35,037)</u>	<u>(33,121)</u>
	<u>\$ 4,344</u>	<u>\$ 6,260</u>

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 7 - GRANTS PAYABLE:

The organization provides Grants, which at times provide for payments extending over a number of years. As of June 30, 2025 and 2024, \$130,000 of Grants Payable are to be paid beyond a period of twelve months from the balance sheet date, during the fiscal year ended June 30, 2025 and 2024, respectively.

NOTE 8 - LOANS PAYABLE SBA:

On May 21, 2020 the organization was granted an Economic Injury Disaster loan through the U.S. Small Business Administration in the amount of \$150,000. The loan bears interest at a rate of 2.75% and matures November, 2050. Monthly payments of \$641 began November 2022 and will be applied first to interest and the remainder to the outstanding principal.

Future minimum principal payments under the loan are as follows:

	Year Ended June 30,
	2026 \$ 3,676
	2027 3,779
	2028 3,885
	2029 3,992
Thereafter	<u>132,360</u>
Total	<u>\$147,692</u>

NOTE 9 - LOANS PAYABLE – EQUIPMENT LOANS:

On March 8, 2023 the Company entered into a 5 year equipment loan with Centric Business System at 22.3% percent finance rate with monthly payments of \$54. As of June 30, 2025 the balance was \$1,435, which includes \$363 of short term loan and \$1,072 of long term loan.

On September 8, 2022 the Company entered into a 5 year equipment loan with Centric Business System at 13.82% percent finance rate with monthly payments of \$94. As of June 30, 2025 the balance was \$2,373, which includes \$853 of short term loan and \$1,520 of long term loan.

EQUAL JUSTICE AMERICA, INC.
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2025 AND 2024

NOTE 10 - NET ASSETS WITH DONOR RESTRICTIONS:

Net assets with donor restrictions are subject to the following purpose or time restrictions.

	<u>2026</u>	<u>2025</u>
Subject to purpose restrictions:		
Specific university/college fellowships and grants	\$44,934	\$ 186,454
Total net assets with donor restrictions	<u>\$44,934</u>	<u>\$ 186,454</u>

NOTE 11 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the organization's financial assets as of the balance sheet dates, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet dates.

	<u>2025</u>	<u>2024</u>
Financial Assets at year end	\$ 255,399	\$ 275,840
Less those unavailable for general expenditures within one year, due to:		
Donor-restrictions for specific university/college fellowships and grants	<u>(44,934)</u>	<u>(186,454)</u>
Financial Assets available to meet cash needs for general expenditures within one year	<u>\$ 210,465</u>	<u>\$ 89,386</u>

As part of its liquidity management, the organization maintains excess cash in a savings account and mutual funds.

NOTE 12 - OPERATING LEASE:

The organization leases office space under an operating lease which ran from September 1, 2018 through August 31, 2019. Since that time the organization leases the space monthly. The monthly rental expense is approximately \$1,500 per month.

EQUAL JUSTICE AMERICA, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 13 - SUBSEQUENT EVENTS:

Management has evaluated subsequent events through December 31, 2025, the date which the financial statements were available to be issued. No events have occurred that would require adjustments to, or disclosure in, the financial statements.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

A For the 2024 calendar year, or tax year beginning **07/01/24**, and ending **06/30/25**

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

C Name of organization: **EQUAL JUSTICE AMERICA, INC**
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address): **13540 E BOUNDARY ROAD**
 City or town, state or province, country, and ZIP or foreign postal code: **MIDLOTHIAN VA 23112**

D Employer identification number: **13-3708596**

E Telephone number: **804-744-4200**

G Gross receipts \$: **2,100,955**

F Name and address of principal officer:
DAN RUBEN
1218 SEMPLE COURT
FREDERICKSBURG VA 22402

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

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

J Website: **WWW.EQUALJUSTICEAMERICA.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1992** **M** State of legal domicile: **VA**

H(c) Group exemption number

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: EQUAL JUSTICE AMERICA PROVIDES GRANTS TO LEGAL AID AND CIVIL RIGHTS ORGANIZATIONS SERVING LOW-INCOME AND DISADVANTAGED PEOPLE BY FUNDING FELLOWSHIPS FOR LAW STUDENTS AND EARLY-CAREER LAWYERS.			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	16
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,655,378	Current Year 1,717,774
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-1,362	8,521
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,515	0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,703,531	1,726,295
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	869,356	704,591
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	715,928	698,973
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		5,596
		b Total fundraising expenses (Part IX, column (D), line 25)	354,607	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	219,671	196,782
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,804,955	1,605,942
19	Revenue less expenses. Subtract line 18 from line 12	-101,424	120,353	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 288,618	End of Year 264,683
	21	Total liabilities (Part X, line 26)	709,828	560,464
	22	Net assets or fund balances. Subtract line 21 from line 20	-421,210	-295,781

Part II Signature Block

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

Sign Here
 Signature of officer:
 DAN RUBEN
 EXECUTIVE DIRECTOR
 Type or print name and title

Date: **3/24/24**

Paid Preparer Use Only
 Preparer's name: **RICHARD SOSMAN**
 Preparer's signature:
 RICHARD SOSMAN
 CPA
 Date: **03/10/26**
 Check if self-employed
 PTIN: **P00523272**
 Firm's name: **Berman, Sosman & Rosenzweig, CPAs, PLLC**
 Firm's EIN: **11-3408121**
 Firm's address: **30 Jericho Executive Plaza Suite 200C**
Jericho, NY 11753
 Phone no.: **516-826-7600**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

EQUAL JUSTICE AMERICA PROVIDES GRANTS TO LEGAL AID AND CIVIL RIGHTS ORGANIZATIONS SERVING LOW-INCOME AND DISADVANTAGED PEOPLE BY FUNDING FELLOWSHIPS FOR LAW STUDENTS AND EARLY-CAREER LAWYERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT SERVE THE POOR AND DISADVANTAGED

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

N/A

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

N/A

4d Other program services (Describe on Schedule O.)

(Expenses \$ **945,529** including grants of \$ **704,591**) (Revenue \$)

4e Total program service expenses **945,529**

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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
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		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		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		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		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		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
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		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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		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		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		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		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		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		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		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		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).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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		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		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
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		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		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.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

1a	2
1b	0

Part 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	16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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.

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
	1a 5		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		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?		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?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c			
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	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?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **PA, RI, VA, WI**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**DAN RUBEN
MIDLOTHIAN**

13540 EAST BOUNDRY RD

VA 23112

804-744-4200

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LINDA CONNOLLY DIRECTOR	0.00 0.00	X						0	0	0
(2) STEPHEN HOUGHTON DIRECTOR	0.00 0.00	X						0	0	0
(3) SONIA MARQUEZ SECRETARY	0.00 0.00	X						0	0	0
(4) DAN RUBEN EXECUTIVE DIRECTOR	0.00 0.00	X		X				0	0	0
(5) DAVID SANTACROCE PRESIDENT	0.00 0.00			X				0	0	0
(6) LARRY ZABAR TREASURER	0.00 0.00			X				0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,717,774				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f		1,717,774				
	Program Service Revenue			Business Code			
2a							
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,476	5,476			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
		b Less: rental expenses	6b				
		c Rental inc. or (loss)	6c				
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	377,705	(ii) Other		
		b Less: cost or other basis and sales exps.	7b	374,660			
		c Gain or (loss)	7c	3,045			
		d Net gain or (loss)		3,045	3,045		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
		b Less: direct expenses	8b				
		c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d							
12 Total revenue. See instructions			1,726,295	8,521	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	704,591	704,591		
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				
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	597,393	155,322	191,166	250,905
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	53,934	14,023	17,259	22,652
10	Payroll taxes	47,646	12,388	15,247	20,011
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	22,098	7,366	7,366	7,366
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	5,596			5,596
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	16,234		8,117	8,117
13	Office expenses	24,527	4,096	9,428	11,003
14	Information technology	28,382	9,461	9,461	9,460
15	Royalties				
16	Occupancy	18,000	6,000	6,000	6,000
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,916	1,916		
23	Insurance				
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 O.)				
a	MERCHANT & BANK FEES	28,634		28,634	
b	TEMPORARY HELP	27,408	9,136	9,136	9,136
c	LICENSES & PERMITS	14,206	14,206		
d	TELEPHONE	8,452	2,817	2,817	2,818
e	All other expenses	6,925	4,207	1,175	1,543
25	Total functional expenses. Add lines 1 through 24e	1,605,942	945,529	305,806	354,607
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1	
	2	Savings and temporary cash investments	128,200	2 101,892
	3	Pledges and grants receivable, net	61,378	3 60,850
	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(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	6,518	9 4,940
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 39,381	
	b	Less: accumulated depreciation	10b 35,037	10c 4,344
	11	Investments—publicly traded securities	86,262	11 92,657
	12	Investments—other securities. See Part IV, line 11		12
	13	Investments—program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11		15
16	Total assets. Add lines 1 through 15 (must equal line 33)	288,618	16 264,683	
Liabilities	17	Accounts payable and accrued expenses	33,842	17 26,339
	18	Grants payable	519,875	18 382,625
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	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		23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	156,111	25 151,500
	26	Total liabilities. Add lines 17 through 25	709,828	26 560,464
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	-607,664	27 -340,715
	28	Net assets with donor restrictions	186,454	28 44,934
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
32	Total net assets or fund balances	-421,210	32 -295,781	
33	Total liabilities and net assets/fund balances	288,618	33 264,683	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,726,295
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,605,942
3	Revenue less expenses. Subtract line 2 from line 1	3	120,353
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-421,210
5	Net unrealized gains (losses) on investments	5	5,076
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-295,781

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

EQUAL JUSTICE AMERICA, INC

Employer identification number

13-3708596

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 Value of services or facilities furnished by a governmental unit; 4 Total; 5 Portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2024; 15 Public support percentage from 2023 Schedule A; 16a 33 1/3% support test - 2024; b 33 1/3% support test - 2023; 17a 10%-facts-and-circumstances test - 2024; b 10%-facts-and-circumstances test - 2023; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,284,175	1,532,893	1,515,185	1,655,378	1,717,774	7,705,405
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	4,908	249	221	1,815	5,476	12,669
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,289,083	1,533,142	1,515,406	1,657,193	1,723,250	7,718,074
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						7,718,074

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	1,289,083	1,533,142	1,515,406	1,657,193	1,723,250	7,718,074
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included 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.)	1,289,083	1,533,142	1,515,406	1,657,193	1,723,250	7,718,074

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests — 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests — 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
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 (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

SCHEDULE D (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: EQUAL JUSTICE AMERICA, INC; Employer identification number: 13-3708596

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements

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

Form with multiple questions (1-9) regarding conservation easements, including checkboxes for purposes, a table for held easements (2a-2d), and yes/no questions.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with questions (1a, 1b, 2) regarding art and historical treasures, including revenue and asset reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII Yes No

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations?	3a(i)	
(ii) Related organizations?	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		38,196	33,852	4,344
e Other		1,185	1,185	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				4,344

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

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) SBA LOAN	147,691
(3) EQUIPMENT LOANS	3,809
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	151,500

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

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

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

Name of the organization

EQUAL JUSTICE AMERICA, INC

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) nor
(1)	COMMUNITY LEGAL SERVICES 1424 CHESTNUT STREET PHILADELPHIA PA 19102	23-1671562		6,400			
(2)	EAST BAY COMMUNITY LAW CENTER 2921 ADELINE STREET BERKELEY CA 94703	94-3042565		64,996			
(3)	EJA DISABILITY LAW CLINIC ONE PACE PLAZA NEW YORK NY 10038	13-5562314		26,004			
(4)	EQUIP FOR EQUALITY 20 N MICHIGAN AVENUE STE300 CHICAGO IL 60602	36-3361312		5,200			
(5)	GREATER BOSTON LEGAL SERVICES 197 FRIEND STREET BOSTON MA 02114	04-2103907		33,268			
(6)	LEGAL AID CHICAGO 111 W JACKSON BLVD 3RD FLOOR CHICAGO IL 60604	36-2754650		116,814			
(7)	LEGAL AID JUSTICE CENTER 1000 PRESTON AVE STE A CHARLOTTESVILLE VA 22903	54-0884513		5,409			
(8)	LEGAL AID SOCIETY OF DC 1331 H STREET STE 350 WASHINGTON DC 20005	53-0196600		7,000			
(9)	MEXICAN AMERICAN LEGAL DEFENSE 634 S SPRING STREET LOS ANGELES CA 90014	74-1563270		5,267			

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

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

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

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

Name of the organization

EQUAL JUSTICE AMERICA, INC

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) nor
(1)	NEIGHBORHOOD LEGAL SERVICES PROGRAM 64 NEW YORK AVE NE STE 180 WASHINGTON DC 20002	52-0858001		10,826			
(2)	NEW HAVEN LEGAL ASSISTANCE 205 ORANGE STREET NEW HAVEN CT 06510	06-0793269		15,000			
(3)	NEW YORK LEGAL ASSISTANCE GROUP 7 HANOVER SQUARE 18TH FLOOR NEW YORK NY 10034	13-3505428		10,738			
(4)	PHILADELPHIA LEGAL ASSISTANCE 42 SOUTH 15TH STREET STE 500 PHILADELPHIA PA 19102	23-2823744		6,000			
(5)	PUBLIC COUNSEL 610 S ARDMORE AVE LOS ANGELES CA 90005	23-7105149		6,906			
(6)	TEXAS RIOGRANDE LEGAL AID 300 S TEAXAS WESLACO TX 78596	74-1675230		11,182			
(7)	THE LEGAL AID SOCIETY 199 WATER STREET NEW YORK NY 10038	13-5562265		16,774			
(8)	UNIVERSITY OF MICHIGAN LAW SCHOOL 313 LEGAL RESEARCH BLDG ANN ARBOR MI 48109	38-6006309		11,527			
(9)	OTHERS UNDER \$5000			232,110			

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

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

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

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

Name of the organization

EQUAL JUSTICE AMERICA, INC

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) number
(1)	LEGAL AID OF WEST VIRGINIA 123 WASHINGTON ST W CHARLESTON WV 25302	31-1789739		10,106			
(2)	OPEN DOOR LEGAL 60 OCEAN AVE SAN FRANCISCO CA 94112	45-3360280		9,888			
(3)	LEGAL AID FOUNDATION OF LOS ANGELES 1550 WEST 8TH STREET LOS ANGELES CA 90017	95-1684067		7,802			
(4)	MANHATTAN LEGAL SERVICES 40 WORTH ST SUITE 606 NEW YORK NY 10013	13-2613958		7,150			
(5)	PENNSYLVANIA INSTITUTIONAL LAW PROJ CAST IRON BLDG 718 ARCH ST 304 S PHILADELPHIA PA 19106	23-2811857		6,667			
(6)	LEGAL AID SOCIETY OF SAN DIEGO 110 S EUCLID AVENUE SAN DIEGO CA 92114			6,553			
(7)	LEGAL AID OF NORTH CAROLINA PO BOX 26087 RALEIGH NC 27611	31-1784161		65,004			
(8)							
(9)							

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

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

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

EQUAL JUSTICE AMERICA, INC

Employer identification number

13-3708596

Form 990, Part III - Additional Information

EQUAL JUSTICE AMERICA PROVIDES GRANTS TO NONPROFIT LEGAL SERVICES ORGANIZATIONS THAT DELIVER LEGAL ASSISTANCE TO LOW-INCOME AND DISADVANTAGED INDIVIDUALS. THE ORGANIZATION FUNDS FELLOWSHIPS FOR LAW STUDENTS TO WORK WITH LEGAL AID ORGANIZATIONS ACROSS THE UNITED STATES, EXPANDING ACCESS TO JUSTICE FOR VULNERABLE COMMUNITIES.

Form 990, Part III, Line 4d - All Other Accomplishments

GRANTS TO LEGAL SERVICE ORGANIZATIONS THAT SERVE THE POOR & DISADVANTAGED

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

THE FORM 990 IS PREPARED BY THE ORGANIZATION'S INDEPENDENT ACCOUNTING FIRM AND REVIEWED BY THE EXECUTIVE DIRECTOR. A COMPLETE DRAFT OF THE FORM 990 IS DISTRIBUTED TO ALL MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE. BOARD MEMBERS ARE GIVEN THE OPPORTUNITY TO REVIEW THE RETURN, ASK QUESTIONS, AND PROVIDE COMMENTS BEFORE THE RETURN IS FINALIZED AND FILED.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE ORGANIZATION MAINTAINS A WRITTEN CONFLICT OF INTEREST POLICY APPLICABLE TO ALL OFFICERS, DIRECTORS, AND KEY EMPLOYEES. EACH YEAR, INDIVIDUALS COVERED BY THE POLICY ARE REQUIRED TO DISCLOSE ANY POTENTIAL CONFLICTS OF INTEREST. THE BOARD OF DIRECTORS REVIEWS THESE DISCLOSURES AND MONITORS COMPLIANCE WITH THE POLICY. ANY POTENTIAL CONFLICTS ARE ADDRESSED IN ACCORDANCE WITH THE PROCEDURES DESCRIBED IN THE POLICY AND DOCUMENTED IN THE MINUTES OF BOARD MEETINGS. DURING THE YEAR, NO CONFLICTS OF INTEREST WERE REPORTED.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED AND APPROVED BY THE BOARD OF DIRECTORS, WHICH IS COMPOSED ENTIRELY OF INDEPENDENT MEMBERS. ANY COMPENSATION DECISIONS ARE DOCUMENTED IN THE MINUTES OF BOARD MEETINGS. THE EXECUTIVE DIRECTOR'S CURRENT COMPENSATION WAS APPROVED BY THE BOARD OF DIRECTORS AND HAS REMAINED UNCHANGED SINCE THAT APPROVAL.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

THE ORGANIZATION'S GOVERNING DOCUMENTS, INCLUDING ITS ARTICLES OF INCORPORATION AND BYLAWS, AND THE ORGANIZATION'S CONFLICT OF INTEREST POLICY ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S MOST RECENT FINANCIAL STATEMENTS ARE POSTED ON THE ORGANIZATION'S WEBSITE AND ARE ALSO AVAILABLE UPON REQUEST.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024

Attachment
Sequence No. **179**

Name(s) shown on return

EQUAL JUSTICE AMERICA, INC

Identifying number

13-3708596

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,916

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,916
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus % 179	Sec Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Other Depreciation:										
1	FURNITURE	7 01 10	1,185			1,185	7	MO S/L	1,185	0
2	EQUIPMENT	7 01 10	28,616			28,616	7	MO S/L	28,616	0
3	COPIER	8 17 22	6,295			6,295	5	MO S/L	2,308	1,259
4	FEEDER	9 08 22	1,995			1,995	5	MO S/L	732	399
5	COMPUTER	6 08 23	1,290			1,290	5	MO S/L	280	258
	Total Other Depreciation		<u>39,381</u>			<u>39,381</u>			<u>33,121</u>	<u>1,916</u>
	Total ACRS and Other Depreciation		<u>39,381</u>			<u>39,381</u>			<u>33,121</u>	<u>1,916</u>
	Grand Totals		39,381			39,381			33,121	1,916
	Less: Dispositions and Transfers		0			0			0	0
	Less: Start-up/Org Expense		0			0			0	0
	Net Grand Totals		<u>39,381</u>			<u>39,381</u>			<u>33,121</u>	<u>1,916</u>

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	FURNITURE	7/01/10	0			0	0 HY	0	0
2	EQUIPMENT	7/01/10	0			0	0 HY	0	0
3	COPIER	8/17/22	6,295			6,295	5 MO S L	2,308	1,259
4	FEEDER	9/08/22	1,995			1,995	5 MO S L	732	399
5	COMPUTER	6/08/23	1,290			1,290	5 MO S L	280	258
Total Other Depreciation			<u>9,580</u>			<u>9,580</u>		<u>3,320</u>	<u>1,916</u>
Total ACRS and Other Depreciation			<u>9,580</u>			<u>9,580</u>		<u>3,320</u>	<u>1,916</u>
Grand Totals			9,580			9,580		3,320	1,916
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>9,580</u>			<u>9,580</u>		<u>3,320</u>	<u>1,916</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Future Depreciation Report FYE: 6/30/26

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	FURNITURE	7/01/10	1,185	0	0
2	EQUIPMENT	7/01/10	28,616	0	0
3	COPIER	8/17/22	6,295	1,259	1,259
4	FEEDER	9/08/22	1,995	399	399
5	COMPUTER	6/08/23	1,290	258	258
	Total Other Depreciation		<u>39,381</u>	<u>1,916</u>	<u>1,916</u>
	Total ACRS and Other Depreciation		<u>39,381</u>	<u>1,916</u>	<u>1,916</u>
	Grand Totals		<u>39,381</u>	<u>1,916</u>	<u>1,916</u>

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning 07/01/24 , ending 06/30/25		

Name **EQUAL JUSTICE AMERICA, INC** Taxpayer Identification Number **13-3708596**

		2023	2024	Differences	
Revenue	1. Contributions, gifts, grants	1.	1,717,774	1,717,774	
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.			
	4. Program service revenue	4.			
	5. Investment income	5.		5,476	
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.		3,045	
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. Total revenue. Add lines 1 through 11	12.		1,726,295	1,726,295
Expenses	13. Grants and similar amounts paid	13.	704,591	704,591	
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.		698,973	
	17. Professional fundraising fees	17.		5,596	
	18. Other professional fees	18.		22,098	
	19. Occupancy, rent, utilities, and maintenance	19.		18,000	
	20. Depreciation and Depletion	20.	1,916	1,916	
	21. Other expenses	21.		154,768	
	22. Total expenses. Add lines 13 through 21	22.	1,916	1,605,942	1,604,026
	23. Excess or (Deficit). Subtract line 22 from line 12	23.	-1,916	120,353	122,269
Other Information	24. Total exempt revenue	24.	1,726,295	1,726,295	
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.		8,521	
	27. Total assets	27.	6,260	264,683	258,423
	28. Total liabilities	28.		560,464	560,464
	29. Retained earnings	29.	-328,750	-295,781	32,969
	30. Number of voting members of governing body	30.		5	
	31. Number of independent voting members of governing body	31.		5	
	32. Number of employees	32.		16	
33. Number of volunteers	33.				

Form **990****Tax Return History**

Name

EQUAL JUSTICE AMERICA, INC

	2020	2021	2022	2023
Contributions, gifts, grants	1,284,175	1,532,893	1,515,185	
Membership dues				
Program service revenue				
Capital gain or loss		-5,940	-17,941	
Investment income	4,908	249	221	
Fundraising revenue (income/loss)				
Gaming revenue (income/loss)				
Other revenue				
Total revenue	1,289,083	1,527,202	1,497,465	
Grants and similar amounts paid	587,880	902,393	687,890	
Benefits paid to or for members				
Compensation of officers, etc.	98,063	95,493	98,145	
Other compensation	370,851	517,648	564,508	
Professional fees	28,946	38,066	27,638	
Occupancy costs	24,905	19,694	20,040	
Depreciation and depletion			1,404	1,916
Other expenses	98,532	163,555	174,779	
Total expenses	1,209,177	1,736,849	1,574,404	1,916
Excess or (Deficit)	79,906	-209,647	-76,939	-1,916
Total exempt revenue	1,289,083	1,527,202	1,497,465	
Total unrelated revenue				
Total excludable revenue	4,908	-5,691	-17,720	
Total Assets	465,139	376,394	383,854	6,260
Total Liabilities	538,363	674,985	710,688	
Net Fund Balances	-73,224	-298,591	-326,834	-328,750

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
DIVIDEND INCOME	\$ 5,434					
Total	<u>\$ 5,434</u>					

EQUALJUSTIC EQUAL JUSTICE AMERICA, INC

13-3708596

FYE: 6/30/2025

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Manage Gen</u>
MAILING LIST	\$ 3,673	\$ 955	\$
RESEARCH	3,252	3,252	
Total	<u>\$ 6,925</u>	<u>\$ 4,207</u>	<u>\$</u>

EQUALJUSTIC EQUAL JUSTICE AMERICA, INC
13-3708596
FYE: 6/30/2025

Federal Statements

Schedule A, Part III, Line 1(e)

Description	
CONTRIBUTIONS	\$
Total	\$

Schedule A, Part III, Line 2(e)

Description	
DIVIDEND INCOME	\$
INTEREST INCOME	\$
Total	\$