# TAX RETURN FILING INSTRUCTIONS

**FORM 990** 

#### FOR THE YEAR ENDING

December 31, 2023

Prepa	ıred	F	or:
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New England Legal Foundation 333 WASHINGTON STREET 850 BOSTON, MA 02108

# Prepared By:

GERALD T. REILLY & COMPANY 424 Adams Street Milton, MA 02186

#### **Amount Due or Refund:**

Not applicable

# Make Check Payable To:

Not applicable

# Mail Tax Return and Check (if applicable) To:

Not applicable

#### Return Must be Mailed On or Before:

Not applicable

#### **Special Instructions:**

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by November 15, 2024.

**Return of Organization Exempt From Income Tax** 

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

OMB No. 1545-0047 Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

Α	For the	e 2023 calendar year, or tax year beginning a	na enaing		
В	Check if applicable	C Name of organization		D Employer identific	cation number
	Addre	NEW ENGLAND LEGAL FOUNDATION			
	Name chang	Doing business as		04-26092	10
	Initial return	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	•
	Final return	333 WASHINGTON STREET	850	617-695-3	3660
	termin ated	City or town, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	2,083,651.
	Ameno return	BOSTON, MA 02108		H(a) Is this a group re	turn
	Applic tion	F Name and address of principal officer: DANTED D. WINDOW		for subordinates	? Yes X No
	pendir	SAME AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
1	Tax-exe	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(	(1) or 527	If "No," attach a	list. See instructions
J	Websit	te: NEWENGLANDLEGAL.ORG		H(c) Group exemption	n number
K	Form of	organization: X Corporation Trust Association Other	<b>L</b> Year	of formation: 1976 N	State of legal domicile: MA
	art I	Summary			
	1	Briefly describe the organization's mission or most significant activities: PUB	BLIC INT	EREST LAW F	TRM
Activities & Governance	3				
<u> </u>	2	Check this box if the organization discontinued its operations or dis	posed of more	than 25% of its net ass	ets.
ē	3			3	44
Ğ	4	Number of independent voting members of the governing body (Part VI, line 1b	o)	4	43
ο V	5 5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			9
i‡ie	6	Total number of volunteers (estimate if necessary)			0
÷	7 a			7a	0.
4	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0.
				Prior Year	Current Year
ď	, 8	Contributions and grants (Part VIII, line 1h)		956,249.	1,156,963.
į	9	Program service revenue (Part VIII, line 2g)		18,274.	29,611.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,367,990.	10,065.
ď	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		9,329.	3,193.
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12		2,351,842.	1,199,832.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
v,	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10	0)	762,848.	976,926.
Fxnenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
ē	b	Total fundraising expenses (Part IX, column (D), line 25) 431,	706.		
ú	ì 17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		444,591.	390,866.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,207,439.	1,367,792.
	19	Revenue less expenses. Subtract line 18 from line 12		1,144,403.	-167,960.
5	Ses		Ве	ginning of Current Year	End of Year
Net Assets or	20	Total assets (Part X, line 16)		1,993,615.	2,239,287.
Ass	ਤੂੰ 21	Total liabilities (Part X, line 26)		221,026.	566,125.
<u>_</u> 8	22	Net assets or fund balances. Subtract line 21 from line 20		1,772,589.	1,673,162.
Р	art II	Signature Block			
	-	lties of perjury, I declare that I have examined this return, including accompanying sched			knowledge and belief, it is
true	e, correc	t, and complete. Declaration of preparer (other than officer) is based on all information of	f which preparer	has any knowledge.	
Sig		Signature of officer		Date	
Не	re	DANIEL B. WINSLOW, PRESIDENT			
		Type or print name and title			
		Print/Type preparer's name Preparer's signature		Date Check	PTIN
Pai	d	STEPHEN A. ROLLINS, CPA	(	9/10/24 self-employ	
Pre	parer	Firm's name GERALD T. REILLY & COMPANY		Firm's EIN 0	4-2513210
Use	Only	Firm's address 424 ADAMS STREET			
_		MILTON, MA 02186		Phone no. 61	7-696-8900
Ма	y the IF	RS discuss this return with the preparer shown above? See instructions			X Yes No
1 11	A ===				Form 990 (2022)

Pa	Check if Schoolule O contains a response or note to any line in this Bort III	٦
_	Check if Schedule O contains a response or note to any line in this Part III	╧
1	Briefly describe the organization's mission:  NEW ENGLAND LEGAL FOUNDATION (NELF) IS THE LEADING NON-PROFIT PUBLIC	
	INTEREST LAW FIRM IN THE REGION ADDRESSING POLICY AND CONSTITUTIONAL	_
		_
	CONCERNS RELATED TO FREE ENTERPRISE. ITS MISSION IS PROMOTING PUBLIC	_
	DISCOURSE ON THE PROPER ROLE OF FREE ENTERPRISE IN OUR SOCIETY AND	_
2	Did the organization undertake any significant program services during the year which were not listed on the	
	prior Form 990 or 990-EZ?	)
_	If "Yes," describe these new services on Schedule O.	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X 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 \$601,180. including grants of \$) (Revenue \$32,804.	)
	PROTECT THE ECONOMIC RIGHTS OF PERSONS AND ORGANIZATIONS AND UTILIZE	
	THE LEGAL SYSTEM TO ADVANCE FREE ENTERPRISE PRINCIPLES	
		_
		_
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
4c	(Code:) (Expenses \$ including grants of \$) (Revenue \$	)
		,
		_
		_
		_
		_
4d	Other program services (Describe on Schedule O.)	_
<del>-t</del> u	(Expenses \$ including grants of \$ ) (Revenue \$ )	
4e	Total program service expenses 601,180.	_
	· p	

# Form 990 (2023) NEW ENGLAND LEGAL FOUNDATION Part IV Checklist of Required Schedules

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

Form 990 (2023)

NEW ENGLAND LEGAL FOUNDATION

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	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24 a	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			
		24a		X
h	Schedule K. If "No," go to line 25a	24b		<del></del>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	240		_
C		04-		
	any tax-exempt bonds?	24c		<del>                                     </del>
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		<del>                                     </del>
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			l
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes," <i>complete</i>			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
00	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
<b>5</b> 7		34		x
35.0	Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	JJa		122
b		25h		
26	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2  Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?	35b		$\vdash$
36		36		x
27	If "Yes," complete Schedule R, Part V, line 2	30		1
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	27		x
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	20	Х	
Par	Note: All Form 990 filers are required to complete Schedule O  't V Statements Regarding Other IRS Filings and Tax Compliance	38	Λ	
· ui	Chack if Schodula O contains a response or note to any line in this Bart V			
	Check if Schedule O contains a response or note to any line in this Part V			
	5. "		Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 14			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c		Щ_

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

b 3a	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  If at least one is reported on line 2a, did the organization file all required federal employment tax return	<b>2</b> a 9		Yes	No
b 3a	filed for the calendar year ending with or within the year covered by this return  If at least one is reported on line 2a, did the organization file all required federal employment tax return	<b>2</b> a 9			
За	If at least one is reported on line 2a, did the organization file all required federal employment tax return	Za J			
За	Did the second institute have smallested beginning as a first control of the cont	200	Oh	х	
			2b 3a		Х
L-			3b		- 72
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule		30		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a		4a		Х
h	financial account in a foreign country (such as a bank account, securities account, or other financial a lf "Yes," enter the name of the foreign country	iccount)?	44		21
b	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Ac	counts (FRAR)			
52	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	coounts (i BAiri).	5a		Х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction.		5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	and the discount of the discou	g	6a		Х
b	If "Yes," did the organization include with every solicitation an express statement that such contribution				
	were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and ser	vices provided to the payor?	7a	Х	
b	If INV and it did the approximation matife the absence of the contract of the approximation matife also		7b	Х	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as required			
	to file Form 8282?		7с		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit co	ontract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contra	act?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the			
_			8		
9	Sponsoring organizations maintaining donor advised funds.		0-		
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a 9b		
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  Section 501(c)(7) organizations. Enter:		90		
	Initiation fees and capital contributions included on Part VIII, line 12	10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:	100			
	Gross income from members or shareholders	11a			
	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.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the	I I			
	organization is licensed to issue qualified health plans	13b			
	Enter the amount of reserves on hand	13c			37
			14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuner		15		х
	excess parachute payment(s) during the year?		15		Λ
16	If "Yes," see the instructions and file Form 4720, Schedule N.  Is the organization an educational institution subject to the section 4968 excise tax on net investment	tincome?	16		Х
	If "Yes," complete Form 4720, Schedule O.		10		
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
_	If "Yes," complete Form 6069.				

Form 990 (2023) NEW ENGLAND LEGAL FOUNDATION U4-26U921U Page
Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response

	to line oa, ob, or rob below, describe the circumstances, processes, or changes on schedule O. See instructions.			
<u>Sac</u>	Check if Schedule O contains a response or note to any line in this Part VI  tion A. Governing Body and Management			X
300	tion A. doverning body and Management		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		103	140
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
	officer, director, trustee, or key employee?	2		х
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
	of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		Х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or			
	more members of the governing body?	7a		Х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or			
	persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	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	9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		,	
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a		11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	, , , , , , , , , , , , , , , , , , ,	12a	X	
b	, , , , , , , , , , , , , , , , , , , ,	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe			
	on Schedule O how this was done	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		37	
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	, , ,	15b	Х	
40	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	40		v
	taxable entity during the year?	16a		X
р	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	401		
Sec	exempt status with respect to such arrangements? tion C. Disclosure	16b		
17	List the states with which a copy of this Form 990 is required to be filed  Section 6104 requires an experientian to make its Forms 1022 (1024 or 1024 A if applicable), 900, and 900 T (certion 501(a)/2)	only)	ove;jej	olo.
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	Orlly)	avallal	ule
	for public inspection. Indicate how you made these available. Check all that apply.  X Own website  Another's website  X Upon request  Other (explain on Schedule O)			
10	X Own website Another's website X Upon request Other (explain on Schedule O)  Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	finan	cial	
19	statements available to the public during the tax year.	mian	uai	
20	State the name, address, and telephone number of the person who possesses the organization's books and records			
20	THE ORGANIZATION - 617-695-3660			
	333 WASHINGTON STREET, SUITE 850, BOSTON, MA 02108			

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

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- 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.

(A)	(B)	I			C)	ipon	out	(D)	(E)	(F)
Name and title	Average			Pos	ition			Reportable	Reportable	Estimated
rame and the	hours per					than o		compensation	compensation	amount of
	week		cer an	d a d	irecto	r/trus	tee)	from	from related	other
	(list any	ector						the	organizations	compensation
	hours for	or dir	e e			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		ee ee	Suedu		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	dual tr	tional	١.	nploy	st con yee	_	1099-NEC)		organizations
	line)	Individual trustee or director	nstitutional trustee	Officer	Key employee	Highest compensated employee	Former			organizatione
(1) DANIEL B WINSLOW	35.00		_							
PRESIDENT		Х		Х				234,000.	0.	24,803.
(2) BENJAMIN ROBBINS	35.00									-
EMPLOYEE						Х		140,544.	0.	21,064.
(3) MARIA KARATALIDIS	35.00									
EMPLOYEE						Х		128,832.	0.	20,941.
(4) JOHN PAGLIARO	35.00									
EMPLOYEE						Х		128,832.	0.	15,442.
(5) KEVIN P. MARTIN	0.29									
CHAIR		Х		Х				0.	0.	0.
(6) TIM PARILLA	0.29									
VICE CHAIR		Х		Х				0.	0.	0.
(7) DAN LIPTON	0.29									
TREASURER		X		Х				0.	0.	0.
(8) NELSON G. APJOHN	0.29									
CLERK		Х						0.	0.	0.
(9) PAUL T. DACIER	0.29									
BOARD MEMBER		Х						0.	0.	0.
(10) MARK W. FREEL	0.29									
BOARD MEMBER		Х						0.	0.	0.
(11) NICOLE H. BARRETT	0.11									
BOARD MEMBER		Х						0.	0.	0.
(12) JOHN P. BUEKER	0.11									
BOARD MEMBER		Х						0.	0.	0.
(13) JOHN J. BUTTS	0.11									
BOARD MEMBER		Х						0.	0.	0.
(14) JAMES R. CARROLL	0.11									
BOARD MEMBER		Х						0.	0.	0.
(15) EILEEN CASAL	0.11									
BOARD MEMBER		Х						0.	0.	0.
(16) ROBERT J. CORDY	0.11								_	_
BOARD MEMBER		Х						0.	0.	0.
(17) PAUL G. CUSHING	0.29	_						_	_	_
BOARD MEMBER		Х						0.	0.	0.
										Earm 990 (2022)

332007 12-21-23 Form **990** (2023)

Form 990 (2023) NEW ENGLA	<u>AND LEGA</u>	L	FO	UN	ΙDΑ	<u>IT</u>	ON	Ī	04-2609	<u> 210</u>	Pa	age 8
Part VII   Section A. Officers, Directors, Trus	tees, Key Emp	oloye	ees,	and	d Hig	ghes	st C	ompensated Employee	s (continued)			
(A) (B) (C) (D) (E)											(F)	
Name and title	Average hours per week	box,	not cl	heck ss pei	rson i	than of s both or/trus	n an	Reportable compensation from	Reportable compensation from related	l '	stimate nount of other	
	(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	fr org and	pensat rom the ganizati d relate anizatio	e ion ed
(18) MICHAEL A. DELANEY	0.11											
BOARD MEMBER		Х						0.	0.			0.
(19) CHRIS DIPENTIMA	0.11											
BOARD MEMBER		Х						0.	0.			0.
(20) ED DISANTO BOARD MEMBER	0.11	х						0.	0.			0.
(21) ELISABETH DITOMASSI	0.11								•			<del>-•</del>
BOARD MEMBER	0.11	Х						0.	0.			0.
(22) SCOTT FORD	0.11											
BOARD MEMBER		Х						0.	0.			0.
(23) LANA GRAF	0.11											
BOARD MEMBER		Х						0.	0.			0.
(24) JOHN M. GRIFFIN BOARD MEMBER	0.11	Х						0.	0.			0.
(25) JONATHAN HANDLER	0.11	Δ							0.			<u> </u>
BOARD MEMBER	0.11	Х						0.	0.			0.
(26) R. SCOTT HENDERSON	0.11	22							<u> </u>			<u> </u>
BOARD MEMBER	0.11	Х						0.	0.			0.
1b Subtotal								632,208.	0.	8	2,25	<u> 50.</u>
c Total from continuation sheets to Part VI	I, Section A							0.	0.			0.
d Total (add lines 1b and 1c)								632,208.	0.	8	2,25	<u> 50.</u>
2 Total number of individuals (including but n	ot limited to the	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable			
compensation from the organization												4
											Yes	No
3 Did the organization list any former officer,	director, truste	e, k	еу е	mpl	loye	e, or	hig	hest compensated emp	loyee on			
line 1a? If "Yes," complete Schedule J for s										3		X
4 For any individual listed on line 1a, is the su	-								-		Х	
and related organizations greater than \$150	J,UUU'? <i>If</i> "Yes,'	" co	mple	ete S	Sche	edule	J f	or such individual		4	$\triangle$	

			162	140
3	Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on			
	line 1a? If "Yes," complete Schedule J for such individual	3		Х
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization			
	and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	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? If "Yes." complete Schedule J for such person	5		Х
_				

### **Section B. Independent Contractors**

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 NONE	<b>(B)</b> Description of services	<b>(C)</b> Compensation

Total number of independent contractors (including but not limited to those listed above) who received more than 

Form 990 NEW ENGL	AND LEGA	<u>1</u>	FΟ	NU	DA	.T. T	OI		04-260	9210
Part VII   Section A. Officers, Directors, Tr	ustees, Key Er	nplo	yee	s, ar	nd H	ligh	est	Compensated Employe	ees (continued)	
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average			Posi				Reportable	Reportable	Estimated
	hours	(c	heck	all t	that	app	ly)	compensation	compensation	amount of
	per	Ť				Ė	<u> </u>	from	from related	other
	week					yee		the	organizations	compensation
	(list any	ector				)d w		organization	(W-2/1099-MISC)	from the
	hours for	ordir	9			ated 6		(W-2/1099-MISC)		organization
	related	ustee	trust		e e	bens				and related
	organizations below	ual tr	tional		yoldı	tcom	_			organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) HERBERT HOLTZ	0.11	-	-		È	H	-			
BOARD MEMBER	0.11	Х						0.	0.	0.
(28) CHAD HIGGINS	0.11	- 22						1	0.	0.
BOARD MEMBER	0.11	Х						0.	0.	0.
(29) SANDRA L. JESSE	0.29	25							0.	0.
BOARD MEMBER	0.25	Х						0.	0.	0.
(30) DARYL JOSEFFER	0.11	25							0.	<b>.</b>
BOARD MEMBER	···	Х						0.	0.	0.
(31) BRIAN G. LEARY	0.29	25						•	0.	<b>.</b>
BOARD MEMBER	0.23	х						0.	0.	0.
(32) GRACE LEE	0.29							<u> </u>	•	•
BOARD MEMBER	0123	х						0.	0.	0.
(33) SIENNA LEIS	0.11								0.1	
BOARD MEMBER		х						0.	0.	0.
(34) NATALIE LOGAN	0.11	T								
BOARD MEMBER		х						0.	0.	0.
(35) BROOKS R. MAGRATTEN	0.11								0.1	
BOARD MEMBER		х						0.	0.	0.
(36) MICHAEL T. MARCUCCI	0.11									
BOARD MEMBER		Х						0.	0.	0.
(37) EILEEN MCANNENY	0.11								-	-
BOARD MEMBER		Х						0.	0.	0.
(38) SEAN MCSWEENEY	0.11								-	-
BOARD MEMBER		Х						0.	0.	0.
(39) JAMES L. MESSENGER	0.11									
BOARD MEMBER		Х						0.	0.	0.
(40) CHRISTOPHER D. MOORE	0.11									
BOARD MEMBER		Х						0.	0.	0.
(41) CAROL PALMER-WINIG, CPA	0.11									
BOARD MEMBER		Х						0.	0.	0.
(42) DONALD J. SAVERY	0.11									
BOARD MEMBER		Х						0.	0.	0.
(43) JOHN A. SHOPE	0.11									
BOARD MEMBER		Х						0.	0.	0.
(44) SARAYU SRINIVASAN	0.11									
BOARD MEMBER		Х	L		L	L		0.	0.	0.
(45) JAY B. STEPHENS	0.29									
BOARD MEMBER		Х			L	L	L	0.	0.	0.
(46) JOHN A. STEN	0.11									
BOARD MEMBER		Х					L	0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, True	AND LEGA	ΔL	FC	NU(	DΑ	TI	ON		04-260	9210
Part VII   Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A)	(B) (C)							(D)	(F)	
Name and title	Average				ition	ı		Reportable	<b>(E)</b> Reportable	Estimated
	hours	(cl				арр	ly)	compensation	compensation	amount of
	per	`				Ė	Ť.	from	from related	other
	week					ee/		the	organizations	compensation
	(list any	ctor				oldu		organization	(W-2/1099-MISC)	from the
	hours for	rdire				ed er		(W-2/1099-MISC)		organization
	related	tee o	ıstee			an sat				and related
	organizations	Individual trustee or director	Institutional trustee		oyee	Highest compensated employee				organizations
	below	idua	tutio	Þ	empl	est c	Jer.			
	line)	Indi	Insti	Officer	Key employee	High	Former			
(47) YUFAN STEPHANIE WANG	0.11									
BOARD MEMBER		Х						0.	0.	0.
		•								
		1								
		1								
-										
-										
		L	L	L	L	L				
			L			L	L			
Total to Part VII, Section A, line 1c										
								·		

04-2609210

	Part VIII	Statement of Revenue
--	-----------	----------------------

		Check if Schedule O contains a response	or note to any lin	e in this Part VIII			
				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
					iunction revenue	business revenue	sections 512 - 514
Siα	1 a	Federated campaigns1a					
ant		Membership dues 1b					
2 5		Fundraising events 1c	405,636.	-			
Æ,		Related organizations 1d	103/0301				
ية إق				-			
Sin		3 \					
utic er	т	All other contributions, gifts, grants, and	751,327.				
έĐ		similar amounts not included above 1f	131,321.	-			
Contributions, Gifts, Grants and Other Similar Amounts	9			1 156 062			
Og	n	Total. Add lines 1a-1f	Business Code	1,156,963.			
		CONFEDENCE C CEMINADO		20 611	20 611		
<u>e</u>	2 a		900099	29,611.	29,611.		
er v	b						
n Si	С						
ran Sev	d						
Program Service Revenue	е						
₫	f	All other program service revenue					
	g	Total. Add lines 2a-2f		29,611.			
	3	Investment income (including dividends, inter	est, and				
		other similar amounts)		16,156.			16,156.
	4	Income from investment of tax-exempt bond	oroceeds				
	5	Royalties					
		(i) Real	(ii) Personal				
	6 a	Gross rents6a					
	b	Less: rental expenses 6b					
	С	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a 491,364.					
	b	Less: cost or other basis					
ē		and sales expenses 76 497,455					
Revenue	С	Gain or (loss) 7c -6,091.					
١٩		Net gain or (loss)		-6,091.			-6,091.
ther		Gross income from fundraising events (not		·			•
퉏	-	including \$ 405,636 • of					
Ĭ		contributions reported on line 1c). See					
			386,364.				
	h		386,364.				
		Net income or (loss) from fundraising events	<u>. , , - v - v</u>	0.			
		Gross income from gaming activities. See					
	Ju	Part IV, line 19 9a	,				
	h	Less: direct expenses 9t		1			
		Net income or (loss) from gaming activities	, i				
		Gross sales of inventory, less returns					
	10 a	· · · · · · · · · · · · · · · · · · ·					
	L	and allowances 10					
		Less: cost of goods sold 10	Ŋ				
$\rightarrow$	С	Net income or (loss) from sales of inventory	Business Code				
S		MISCELLANEOUS REVENUE	900099	3,193.	3,193.		
eo Ne			300033	3,133.	3,133.		
Miscellaneous Revenue	b						
Sce Be	C						
Ξ̈́		All other revenue	·	2 102			
		Total. Add lines 11a-11d		3,193. 1,199,832.	32,804.	_	10,065.
	12	Total revenue. See instructions		µ,⊥JJ,0J4•	J 4,004.	0.	TO,000.

#### 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 (B)
Program service
expenses (**D**)
Fundraising (C) Management and general expenses Do not include amounts reported on lines 6b. Total expenses expenses 7b, 8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ....... Benefits paid to or for members ..... Compensation of current officers, directors, 258,803. 86,269. 86,267. 86,267. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 581,877. 287,819. 120,329. 173,729. 7 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 79,387. 38,140. 17,075. 24,172. Other employee benefits 9 56,859. 25,494. 13,821. 17,544. 10 Payroll taxes 11 Fees for services (nonemployees): Management Legal Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees Other. (If line 11g amount exceeds 10% of line 25, 14,832. 31,878. 6,470. column (A), amount, list line 11g expenses on Sch O.) 53,180. 60,958. 60,958. Advertising and promotion 12 35,008. 15,697. 8,510. 10,801. 13 Office expenses Information technology 14 Royalties 15 33,541. 15,039. 8,153. 10,349. 16 Occupancy 17 Travel Payments of travel or entertainment expenses 18 for any federal, state, or local public officials 15,406. 30,089. 13,094. 1,589. Conferences, conventions, and meetings 19 12,252. 8,431. 27,326. 6,643. 20 Payments to affiliates 21 42,241. 18,940. 10,268. 13,033. Depreciation, depletion, and amortization 22 10,733. 4,812. 2,609. 3,312. 23 Other expenses. Itemize expenses not covered 24 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.) 29,662. 13,300. 7,210. 9,152. COMMUNICATION FEES DUES AND SUBSCRIPTIONS 27,108. 27,108. 19,119. 8,572. 4,648. 5,899. CONTRACTED PERSONNEL 17,500. 17,500. d BAD DEBT 4,401. 4,401. All other expenses 1,367,792. 601,180. 334,906. 431,706. Total functional expenses. Add lines 1 through 24e 25 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here if following SOP 98-2 (ASC 958-720)

Form 990 (2023)
Part X Balance Sheet

Pai	τx	Balance Sneet					
		Check if Schedule O contains a response or note	e to an	y line in this Part X			
					<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing		1			
	2	Savings and temporary cash investments	41,998.	2	188,862.		
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	94,550.	4	195,300.		
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, substa					
		controlled entity or family member of any of thes		5			
	6	Loans and other receivables from other disqualif	ied per	sons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)				6	
ţ	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			40,925.	9	20,746.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	10a	1,427,217.			
	b	Less: accumulated depreciation	1,339,848.	10c	1,324,224. 509,441.		
	11	Investments - publicly traded securities	462,331.	11	509,441.		
	12	Investments - other securities. See Part IV, line 1		12			
	13	Investments - program-related. See Part IV, line 1		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11			13,963.	15	714.
	16	Total assets. Add lines 1 through 15 (must equa			1,993,615.	16	2,239,287.
	17	Accounts payable and accrued expenses			159,831.	17	166,663.
	18	Grants payable		18			
	19	Deferred revenue		19			
	20	Tax-exempt bond liabilities	1		20		
	21	Escrow or custodial account liability. Complete F				21	
es	22	Loans and other payables to any current or form					
≜		trustee, key employee, creator or founder, substa					
Liabilities		controlled entity or family member of any of thes			61 105	22	200 460
_	23	Secured mortgages and notes payable to unrela			61,195.	23	399,462.
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pay					
		parties, and other liabilities not included on lines	17-24)	. Complete Part X			
		of Schedule D		·····	221 026	25	F.C. 10F
	26	Total liabilities. Add lines 17 through 25		<b>V</b>	221,026.	26	566,125.
s		Organizations that follow FASB ASC 958, che	ck her	e X			
၁င		and complete lines 27, 28, 32, and 33.			1 770 500		1 672 162
ala	27				1,772,589.	27	1,673,162.
ă	28	Net assets with donor restrictions				28	
Ĕ		Organizations that do not follow FASB ASC 95	o8, che	eck here			
P.		and complete lines 29 through 33.					
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds				29	
SSE	30	Paid-in or capital surplus, or land, building, or eq				30	
χ̈́Α	31	Retained earnings, endowment, accumulated inc			1 772 500	31	1 672 162
ž	32	Total net assets or fund balances			1,772,589.	32	1,673,162.
	33	Total liabilities and net assets/fund balances			1,993,615.	33	2,239,287.

Pai	TEXT 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)		1,19		
2	Total expenses (must equal Part IX, column (A), line 25)	2 1	1,36	7,7	<u>92.</u>
3	Revenue less expenses. Subtract line 2 from line 1	3	-16	7,9	60.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4 1	.,77	2,5	89.
5	Net unrealized gains (losses) on investments	5	6	8,5	33.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10 1	L,67	3,1	62.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual 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?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Х	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
За	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?		За		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		
			Form	990	(2023)

#### **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.

**ZUZ**J

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

NEW ENGLAND LEGAL FOUNDATION

Employer identification number 0.4 - 26.0921.0

		NEW	ENGLAND TE	PAT LOONDAII(	אנע		l 0	4-2009210
Pa	art I	Reason for Public (	Charity Status.	All organizations must c	omplete th	nis part.) S	ee instructions.	
The	organ	ization is not a private found	ation because it is: (F	or lines 1 through 12, cl	neck only	one box.)		
1		A church, convention of chi	urches, or associatio	n of churches described	in <b>sectio</b>	n 170(b)(1	I)(A)(i).	
2		A school described in secti	ion 170(b)(1)(A)(ii). (	Attach Schedule E (Form	n 990).)			
3		A hospital or a cooperative				(b)(1)(A)(ii	i).	
4		A medical research organization	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
		city, and state:	·					
5		An organization operated for	or the benefit of a col	lege or university owned	or operate	ed by a go	vernmental unit describe	ed in
_		section 170(b)(1)(A)(iv). (C		,	•	, 0		
6		A federal, state, or local gov	•	nental unit described in	section 17	'0(b)(1)(A)	(v).	
	X	An organization that norma	· ·				• •	oublic described in
•		section 170(b)(1)(A)(vi). (C	•	itiai part of its support if	om a gove	immema	anit of from the general p	dablic described in
8		A community trust describe		1)(A)(vi) (Complete Part	· II \			
		•				nd in coni	unation with a land grant	collogo
9		An agricultural research org				-	-	-
		or university or a non-land-g	grant college of agrici	ulture (see instructions).	Enter the r	iame, city	, and state of the college	e Of
40		university:	U	Name 00 1/00/ af its accord				d awara waraiwta fuawa
10	Ш	An organization that norma						
		activities related to its exem		· ·				-
		income and unrelated busin		(less section 511 tax) fro	m busines	ses acqui	red by the organization a	ifter June 30, 1975.
		See section 509(a)(2). (Cor	•					
11	Н	An organization organized a	•	•	•			
12	Ш	An organization organized a	•	•	-		· · · · · · · · · · · · · · · · · · ·	
		more publicly supported or	-					Check the box on
		lines 12a through 12d that	* *					
а	ı		anization operated, si	upervised, or controlled	by its supp	orted org	anization(s), typically by	giving
		the supported organization	on(s) the power to req	gularly appoint or elect a	majority o	f the direc	tors or trustees of the su	upporting
		organization. You must o	complete Part IV, Se	ctions A and B.				
b	, L	■ Type II. A supporting org.	anization supervised	or controlled in connect	ion with its	s supporte	d organization(s), by have	ving
		control or management o	f the supporting orga	anization vested in the sa	ame persoi	ns that co	ntrol or manage the supp	ported
		organization(s). You mus	t complete Part IV,	Sections A and C.				
C	;		grated. A supporting	g organization operated	in connect	ion with, a	and functionally integrate	ed with,
		its supported organization	n(s) (see instructions)	. You must complete F	Part IV, Se	ctions A,	D, and E.	
d	ı	Type III non-functionally	integrated. A supp	orting organization oper	ated in cor	nnection w	rith its supported organiz	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sati	sfy a distri	bution rec	uirement and an attentiv	/eness
		requirement (see instructi	ions). You must con	nplete Part IV, Sections	A and D,	and Part	٧.	
е		Check this box if the orga	anization received a v	vritten determination from	m the IRS	that it is a	Type I, Type II, Type III	
		functionally integrated, or	Type III non-function	nally integrated supportir	ng organiza	ation.		
f	Ente	er the number of supported o						
g		ride the following information	about the supporte	d organization(s).				
	(	i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of monetary	(vi) Amount of other
		organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)

332021 12-21-23

# Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Sec	Section A. Public Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total			
1	Gifts, grants, contributions, and									
	membership fees received. (Do not									
	include any "unusual grants.")	702,860.	272,410.	784,934.	966,219.	1156963.	3883386.			
2	Tax revenues levied for the organ-									
	ization's benefit and either paid to									
	or expended on its behalf									
3	The value of services or facilities									
	furnished by a governmental unit to									
	the organization without charge									
4	Total. Add lines 1 through 3	702,860.	272,410.	784,934.	966,219.	1156963.	3883386.			
5	The portion of total contributions									
	by each person (other than a									
	governmental unit or publicly									
	supported organization) included									
	on line 1 that exceeds 2% of the									
	amount shown on line 11,									
	column (f)						638,798.			
6	Public support. Subtract line 5 from line 4.						3244588.			
Sec	Section B. Total Support									
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total			
7	Amounts from line 4	702,860.	272,410.	784,934.	966,219.	1156963.	3883386.			
8	Gross income from interest,									
	dividends, payments received on									
	securities loans, rents, royalties,									
	and income from similar sources	24,727.	15,802.	12,826.	15,822.	2. 16,156. 85,333.				
9	Net income from unrelated business									
	activities, whether or not the									
	business is regularly carried on									
10	Other income. Do not include gain									
	or loss from the sale of capital									
	assets (Explain in Part VI.)			10,000.	18,274.	32,804.				
11	<b>Total support.</b> Add lines 7 through 10						4029797.			
12	Gross receipts from related activities,	etc. (see instruction	ns)			12				
13	First 5 years. If the Form 990 is for the	ne organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 50	01(c)(3)				
	organization, check this box and stop									
	tion C. Computation of Publi									
	Public support percentage for 2023 (I					14	80.51 %			
	5 Public support percentage from 2022 Schedule A, Part II, line 14									
16a	33 1/3% support test - 2023. If the c									
	<b>stop here.</b> The organization qualifies									
b	33 1/3% support test - 2022. If the contract the support test - 2021.									
47.	and <b>stop here.</b> The organization qual									
1/a	10% -facts-and-circumstances test	_								
	and if the organization meets the fact					_				
L	meets the facts-and-circumstances te	•	•			70 and line 15 is 1				
α	10% -facts-and-circumstances test	_					10% OF			
	more, and if the organization meets the				-					
10	organization meets the facts-and-circu				•		H			
ΙŎ	Private foundation. If the organization	n dia not check a l	oux on line 13, 16a	a, 100, 17a, 0r 17b	, cneck this box ar	iu see instructions				

(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.)

Sec	etion A. Public Support	siow, picase comp	oloto i dit ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
	Public support. (Subtract line 7c from line 6.)						
	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
		(a) 2013	(6) 2020	(6) 2021	(d) ZOZZ	(6) 2020	(i) rotai
	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						
	Add lines 10a and 10b  Net income from unrelated business activities not included on line 10b, whether or not the business is						
12	regularly carried on  Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
14	First 5 years. If the Form 990 is for the	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section s	501(c)(3) organizatio	on,
	check this box and stop here						
Sec	ction C. Computation of Publi	c Support Per	rcentage				
15	Public support percentage for 2023 (li	ne 8, column (f), c	divided by line 13,	column (f))		15	%
	Public support percentage from 2022					16	%
Sec	ction D. Computation of Inves	tment Income	e Percentage				
17	Investment income percentage for 20	23 (line 10c, colur	mn (f), divided by I	ine 13, column (f))		17	%
18	Investment income percentage from 2	<b>2022</b> Schedule A,	Part III, line 17			18	%
19a	33 1/3% support tests - 2023. If the	organization did r	not check the box	on line 14, and line	e 15 is more than 3	33 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd <b>stop here.</b> The	organization qual	ifies as a publicly s	supported organiza	ation	
b	<b>33 1/3% support tests - 2022.</b> If the line 18 is not more than 33 1/3%, che	•			•	•	
20	Private foundation. If the organization						

#### Part IV Supporting Organizations

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

# Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- **c** Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Var	NI.
	Yes	No
1		
2		
3a		
3b		
3c		
4a		
ти		
4b		
4c		
5a		
Эa		
5b		
5с		
6		
-		
7		
8		
9a		
əa		
9b		
9с		
10a		
 10b	. 000	0000
ILAFF		

Par	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sect	ction B. Type I Supporting Organizations			
			Yes	No
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 or	fficers,		
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supporting organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
	supervised, or controlled the supporting organization.	2		
Sect	ction C. Type II Supporting Organizations			
			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sect	ction D. All Type III Supporting Organizations			
			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
800	supported organizations played in this regard. Stion E. Type III Functionally Integrated Supporting Organizations	3		
Seci				
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see ins	tructions).		
а				
b				
C	5 The gradual of the state of the stat	tity (see instructior	l ' l	NI-
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а				
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined	2a		
b	that these activities constituted substantially all of its activities.  Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,	24		
IJ	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.	20		
u	trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each	32		
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		

Sche	edule A (Form 990) 2023 NEW ENGLAND LEGAL FOUND			04-2609210 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ıg Organ	izations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on I	Nov. 20, 1970 ( <i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	t complete	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
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		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		

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

6

Schedule A (Form 990) 2023

**Distributable Amount.** Subtract line 5 from line 4, unless subject to

emergency temporary reduction (see instructions).

instructions).

Par	τV	Type III Non-Functionally Integrated 509(	a)(3) Supporting Orga	nizations <sub>(continu</sub>	ıed)	
Secti	ion D -	Distributions				Current Year
1	Amou	nts paid to supported organizations to accomplish exer	mpt purposes		1	
2	Amou	nts paid to perform activity that directly furthers exemp	t purposes of supported			
	organ	izations, in excess of income from activity			2	
3	Admir	nistrative expenses paid to accomplish exempt purpose	3			
4	Amou	nts paid to acquire exempt-use assets			4	
5	Qualif	ied set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5	
6		distributions (describe in Part VI). See instructions.			6	
7		annual distributions. Add lines 1 through 6.			7	
8	Distrik	outions to attentive supported organizations to which th	e organization is responsive			
		de details in <b>Part VI</b> ). See instructions.			8	
9	,	outable amount for 2023 from Section C, line 6			9	
10		amount divided by line 9 amount			10	
		,	(i)	(ii)		(iii)
Secti	ion E -	Distribution Allocations (see instructions)	Excess Distributions	Underdistribution Pre-2023	ıs	Distributable Amount for 2023
1	Distrib	outable amount for 2023 from Section C, line 6				
2	Unde	distributions, if any, for years prior to 2023 (reason-				
	able c	ause required - explain in Part VI). See instructions.				
3	Exces	s distributions carryover, if any, to 2023				
а	From	2018				
b	From	2019				
С	From	2020				
d	From	2021				
е	From	2022				
f	Total	of lines 3a through 3e				
g	Applie	ed to underdistributions of prior years				
h	Applie	ed to 2023 distributable amount				
i	Carry	over from 2018 not applied (see instructions)				
j	Rema	inder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distrik	outions for 2023 from Section D,				
	line 7:	\$				
а	Applie	ed to underdistributions of prior years				
b	Applie	ed to 2023 distributable amount				
С	Rema	inder. Subtract lines 4a and 4b from line 4.				
5		ining underdistributions for years prior to 2023, if				
	any. S	Subtract lines 3g and 4a from line 2. For result greater				
	than z	ero, explain in <b>Part VI.</b> See instructions.				
6	Rema	ining underdistributions for 2023. Subtract lines 3h				
		b from line 1. For result greater than zero, explain in				
		/I. See instructions.				
7		ss distributions carryover to 2024. Add lines 3				
	and 4	-				
8		down of line 7:				
		s from 2019				
		s from 2020				
		s from 2021				
		s from 2022				
		s from 2023				

Schedule A (Form 990) 2023

332028 12-21-23 Schedule A (Form 990) 2023

# **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

NEW ENGLAND LEGAL FOUNDATION

**Employer identification number** 04 - 2609210

Pai	t I Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		nilar Funds or Ac	counts. Complete if the
	, , , , , , , , , , , , , , , , , , , ,	(a) Donor advised f	unds	(b) Funds and other accounts
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in w	riting that the assets held	in donor advised fund	ds
	are the organization's property, subject to the organization's e	exclusive legal control?		Yes No
6	Did the organization inform all grantees, donors, and donor ad	lvisors in writing that grant	funds can be used o	nly
	for charitable purposes and not for the benefit of the donor or	donor advisor, or for any o	other purpose conferr	ing
	impermissible private benefit?			
Pai	t II Conservation Easements. Complete if the organic	anization answered "Yes"	on Form 990, Part IV,	line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).		
	Preservation of land for public use (for example, recreati	ion or education) 🔲 F	Preservation of a histo	orically important land area
	Protection of natural habitat	F	Preservation of a certi	fied historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified	ed conservation contribution	on in the form of a co	
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b	Total acreage restricted by conservation easements			2b
С	Number of conservation easements on a certified historic structure	cture included on line 2a		2c
d	Number of conservation easements included on line 2c acquir			
	on a historic structure listed in the National Register			2d
3	Number of conservation easements modified, transferred, rele	ased, extinguished, or terr	ninated by the organi	zation during the tax
	year			
4	Number of states where property subject to conservation ease	ement is located		
5	Does the organization have a written policy regarding the period	odic monitoring, inspectior	n, handling of	
	violations, and enforcement of the conservation easements it h			Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and	enforcing conservation	n easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handli	ing of violations, and enfor	cing conservation ea	sements during the year
8	Does each conservation easement reported on line 2d above s	satisfy the requirements of	section 170(h)(4)(B)(i	
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation			
	balance sheet, and include, if applicable, the text of the footnot	ote to the organization's fir	ancial statements the	at describes the
	organization's accounting for conservation easements.			
Pai	t III Organizations Maintaining Collections of		ures, or Other S	imilar Assets.
	Complete if the organization answered "Yes" on Form 9	990, Part IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its revenu	ue statement and bala	ance sheet works
	of art, historical treasures, or other similar assets held for publ $% \left( 1\right) =\left( 1\right) \left( 1\right)$	ic exhibition, education, or	research in furtherar	nce of public
	service, provide in Part XIII the text of the footnote to its finance	cial statements that descri	bes these items.	
b	If the organization elected, as permitted under FASB ASC 958	B, to report in its revenue s	tatement and balance	sheet works of
	art, historical treasures, or other similar assets held for public $\boldsymbol{\varepsilon}$	exhibition, education, or re	search in furtherance	e of public service,
	provide the following amounts relating to these items.			
	(i) Revenue included on Form 990, Part VIII, line 1			\$
				<b>▲</b>
2	If the organization received or held works of art, historical treas	sures, or other similar asse	ets for financial gain, <sub>l</sub>	provide
	the following amounts required to be reported under FASB AS	SC 958 relating to these ite	ms:	
а	Revenue included on Form 990, Part VIII, line 1			\$
b	Assets included in Form 990, Part X			\$

		AND LEGAL							<u>09210</u>	
Pai	t III Organizations Maintaining Co	llections of Ar	t, Hist	orical Tre	asures, o	r Other	Similar A	ssets	(continu	ıed)
3	Using the organization's acquisition, accession	n, and other record	s, check	any of the f	ollowing that	t make siç	gnificant use	of its		
	collection items (check all that apply).									
а	Public exhibition	c	ı 🖳	Loan or exc	hange progra	am				
b	Scholarly research	e	• 🔲	Other						
С	Preservation for future generations									
4	Provide a description of the organization's col	lections and explain	n how th	ey further th	e organizatio	on's exem	npt purpose i	n Part	XIII.	
5	During the year, did the organization solicit or	receive donations	of art, hi	storical treas	sures, or othe	er similar	assets		_	
	to be sold to raise funds rather than to be main				llection?			. L	Yes	No
Pai	t IV Escrow and Custodial Arrang		te if the	organization	answered "	Yes" on F	orm 990, Pa	ırt IV, li	ne 9, or	
	reported an amount on Form 990, Part	X, line 21.								
1a	Is the organization an agent, trustee, custodia								_	
	on Form 990, Part X?							L	Yes	L No
b	If "Yes," explain the arrangement in Part XIII a	nd complete the fo	llowing t	able:						
									Amount	
С	Beginning balance									
	Additions during the year									
е	Distributions during the year									
f	Ending balance								7	
	Did the organization include an amount on Fol						ty?	L	_ Yes	∐ No
Par	If "Yes," explain the arrangement in Part XIII. (									
ı aı	t V Endowment Funds Complete if t	ne organization ans (a) Current year		rior year	(c) Two yea		o. (d) Three year	e hack	(a) Four v	ears back
	Provincia a of consultations	(a) Current year	(5)	Tioi yeai	(C) TWO yea	15 Dack	(u) Tillee year	5 Dack	(e) roury	tais back
-	Beginning of year balance									
b	Contributions									
C	Net investment earnings, gains, and losses									
	Grants or scholarships									
е	Other expenditures for facilities									
_	and programs									
	Administrative expenses									
g	End of year balance  Provide the estimated percentage of the curre	nt year and halance	o (lino 1	a column (a)	) hold as:				1	
2 a	Board designated or quasi-endowment	•	% %	y, coluitiii (a)	) Helu as.					
b	Permanent endowment	%								
C	Term endowment 9/									
·	The percentages on lines 2a, 2b, and 2c should	=								
32	Are there endowment funds not in the possess	•	ation tha	t are held ar	nd administer	red for the	ے			
Ou	organization by:	Sion of the organize	ation tha	it are ricid ar	ia aarriiriistoi	ica ioi tiit	•		[·	res No
	(i) Unrelated organizations?								3a(i)	
									3a(ii)	
h	If "Yes" on line 3a(ii), are the related organizati								3b	
4	Describe in Part XIII the intended uses of the o								0.2	ı
Par	t VI Land, Buildings, and Equipme			41144						
	Complete if the organization answered	"Yes" on Form 990	), Part I\	/, line 11a. S	ee Form 990	), Part X, I	ine 10.			
	Description of property	(a) Cost or o		i	or other	i i	cumulated		(d) Book	value
	i e e e e e e e e	basis (investr		basis		, , ,	reciation		. ,	•
1a	Land									
	Buildings	1 4 00=	898.				53,468		1,272	,430.
	Leasehold improvements									
	Equipment		319.				49,525		51	,794.
	Other									

Schedule D (Form 990) 2023

1,324,224.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

	LEGAL FOUNDA	TION 0	4-2609210 Page
Part VII Investments - Other Securities			
Complete if the organization answered "Yes" o			
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
) Financial derivatives			
2) Closely held equity interests			
3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
otal. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" o			
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or er	nd-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
otal. (Col. (b) must equal Form 990, Part X, line 13, col. (B))			
Part IX Other Assets			
Complete if the organization answered "Yes" o	n Form 990, Part IV, line	11d. See Form 990, Part X, line 15.	
(a) D	escription		(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
otal. (Column (b) must equal Form 990, Part X, line 15, col.	(B))		
Part X Other Liabilities	, <i>D</i> ,,,		1
Complete if the organization answered "Yes" o	n Form 990, Part IV. line	11e or 11f. See Form 990. Part X. line 2	5.
(a) Description of liability	, ,		(b) Book value
(1) Federal income taxes			1-7-55
(2)			
(3)			
• •			
(4)			+

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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 ...

(6) (7) (8) (9)

# **SCHEDULE G** (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

### **Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

Employer identification number

04-2609210 NEW ENGLAND LEGAL FOUNDATION Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

X Mail solicitations e X Solicitation of non-government grants X Internet and email solicitations Solicitation of government grants X Phone solicitations X Special fundraising events X In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or X No key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes **b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No

Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

04-2609210 Page 2 NEW ENGLAND LEGAL FOUNDATION Schedule G (Form 990) 2023 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events

			GALA & OTHER	(3) = 33.76 %=	NONE	(d) Total events (add col. (a) through
_			(event type)	(event type)	(total number)	- col. <b>(c)</b> )
Revenue	1	Gross receipts	792,000.			792,000.
_	2	Less: Contributions	405,636.			405,636.
	3	Gross income (line 1 minus line 2)	386,364.			386,364.
	4	Cash prizes				
S		Noncash prizes				
xpense	6	Rent/facility costs				
Direct Expenses	7	Food and beverages				
		Entertainment				
		Other direct expenses				386,364.
		Direct expense summary. Add lines 4 through				386,364.
_	11	Net income summary. Subtract line 10 from li				0.
Pa	rt I		answered "Yes" on Form	990, Part IV, line 19, or r	reported more than	
		\$15,000 on Form 990-EZ, line 6a.	ı			I
Revenue			(a) Bingo	<b>(b)</b> Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Rev	1	Gross revenue				
ses	2	Cash prizes				
Direct Expenses	3	Noncash prizes				
Direct	4	Rent/facility costs				
	5	Other direct expenses				
		Volunteer labor	Yes %	Yes %	Yes % No	
	7	Direct expense summary. Add lines 2 through	n 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
_						
9	_					
а		ter the state(s) in which the organization condu	_	states?		Yes No
	ls t	•	ctivities in each of these s	states?		Yes No
10a	Is t	the organization licensed to conduct gaming ac	evoked, suspended, or te	rminated during the tax y		

Sch	ledule G (Form 990) 2023 NEW ENGLAND LEGAL FOUNDATION 04-	260921	. <b>0</b> Page <b>3</b>
11	Does the organization conduct gaming activities with nonmembers?	Yes	s No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed		
	to administer charitable gaming?	Yes	s No
13	Indicate the percentage of gaming activity conducted in:		
	The organization's facility	13a	%
	An outside facility	13b	%
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		,-
•	and the hand and address of the person time properties the organization organization grant and the second and t		
	Name		
	- Name		
	Address		
	Address		
45.	Poss the examination have a contract with a third party from whom the examination receives coming various?	Yes	s No
158	a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	re:	S NO
b	o If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
	of gaming revenue retained by the third party \$		
C	If "Yes," enter name and address of the third party:		
	Name		
	Address		
16	Gaming manager information:		
	Name		
	Gaming manager compensation \$		
	Description of services provided		
	Director/officer Employee Independent contractor		
	Mandatory distributions:		
а	a Is the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	L Yes	s L No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		
	organization's own exempt activities during the tax year \$		
Pa	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part IV	art III, lines 🤉	9, 9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		
_			

332083 09-13-23 Schedule G (Form 990) 2023

Schedule G	(Form 990)	NEW	ENGLAND	LEGAL	FOUNDATION	04-2609210	Page 4
Part IV	(Form 990) Supplemental Infor	mation	(continued)				

# **SCHEDULE J** (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

OMB No. 1545-0047

**Open to Public** Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

Attach to Form 990.

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

Employer identification number

# NEW ENGLAND LEGAL FOUNDATION

04-2609210 **Questions Regarding Compensation** Yes No

ia	check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,		
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	First-class or charter travel Housing allowance or residence for personal use		
	Travel for companions Payments for business use of personal residence		
	Tax indemnification and gross-up payments  X Health or social club dues or initiation fees		
	Discretionary spending account Personal services (such as maid, chauffeur, chef)		
D	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or	4.	-
_	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	. 1b	X
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,	_	37
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	. 2	X
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's		
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to		
	establish compensation of the CEO/Executive Director, but explain in Part III.		
	X Written employment contract		
	☐ Independent compensation consultant ☐ Compensation survey or study		
	X Form 990 of other organizations X Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing		
	organization or a related organization:		
а	Receive a severance payment or change-of-control payment?	4a	Х
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	Х
С	Participate in or receive payment from an equity-based compensation arrangement?		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only coation E04(a)(2), E04(a)(4), and E04(a)(00) agranizations must complete lines E.O.		
_	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		
	contingent on the revenues of:		v
	The organization?	5a	X
D	Any related organization?	5b	_^
_	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation		
	contingent on the net earnings of:		37
	The organization?	6a	X
b	Any related organization?	6b	X
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments		
	not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the		
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	. 8	X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in		

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

Regulations section 53.4958-6(c)?

Schedule J (Form 990) 2023

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

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

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

		<b>(B)</b> Breakdown of W	/-2 and/or 1099-MIS/ compensation	C and/or 1099-NEC	(C) Retirement and other deferred (D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DANIEL B WINSLOW	(i)	234,000.	0.	0.	9,361.	15,442.	258,803.	0.
PRESIDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) BENJAMIN ROBBINS	(i)	140,544.	0.	0.	5,622.	15,442.	161,608.	0.
EMPLOYEE	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
-	(ii)							
	(i)							
-	(ii)							
	(i)							
	(ii)							

Part III   Supplemental Information
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.
PART I, LINE 1A:
ORGANIZATION PAYS FOR THE PRESIDENTS SOCIAL CLUB DUES. SOCIAL CLUB IS
UTILIZED FOR DONOR SOLICITATION.

# **SCHEDULE 0** (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047 Inspection

Department of the Treasury Internal Revenue Service Name of the organization

NEW ENGLAND LEGAL FOUNDATION

**Employer identification number** 04 - 2609210

PRIOR TO FILING THE FORM 990 A COPY OF THE FORM WAS PROVIDED TO MEMBERS OF THE AUDIT COMMITTEE FOR THIER REVEIW
THE AUDIT COMMITTEE FOR THIER REVEIW
FORM 990, PART VI, SECTION B, LINE 12C:
EACH TIME A NEW CASE COMES INTO OFFICE, NELF CHECKS FOR CONFLICTS, IF, WITH
REGARD TO A DECISION TO BE MADE BY THE BOARD OR THE LEGAL REVEIW COMMITTEE,
SOMEONE ON EITHER THE BOARD OR THE LEGAL REVEIW COMMITTEE HAS A CONFLICT
THAT PERSON WILL ABSTAIN FROM THE VOTE AND FROM ANY DISCUSSION. ANY
CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE CHAIRPERSON OF THE
LEGAL REVEIW COMMITTEE OR, IF THE MATTER REQUIRES ACTION BY THE BOARD, BY
THE CHAIRPERSON OF THE BOARD.
FORM 990, PART VI, SECTION B, LINE 15:
THE ORGANIZATION HAS A COMPENSATION COMMITTEE WHICH REVIEWS THE SALARIES OF
THE PRESIDENT AND OTHER EMPLOYEES ON A YEARLY BASIS. THE COMPENSATION
COMMITTEE WILL ADVISE THE EXECUTIVE COMMITTEE ON THIER CONCLUSIONS USING,
AMONG OTHER VARIABLES, THE COMPARABLE POSITIONS AND SALARIES WITH
COMPARABLE TYPES OF INSTITUTIONS, THE EXECUTIVE COMMITTEE ULTIMATELY
APPROVES THE SALARIES OF THE PRESIDENT.
FORM 990, PART VI, SECTION C, LINE 19:
UPON REQUEST