

2008 TAX RETURN

Preparer File Copy

Client: 1103789

Prepared for: Eastside Legal Assistance Program  
1510 140th Ave NE, Suite 110  
Bellevue, WA 98005  
425-747-7274

Prepared by: Sharon R. Hunter  
LEMASTER & DANIELS, PLLC  
3000 NORTHUP WAY STE 200  
BELLEVUE, WA 98004-1446  
(425) 828-9420

Date: July 29, 2009

Comments:

Route to: \_\_\_\_\_

**LEMASTER & DANIELS, PLLC  
3000 NORTHUP WAY STE 200  
BELLEVUE, WA 98004-1446  
(425) 828-9420**

July 29, 2009

Eastside Legal Assistance Program  
1510 140th Ave NE, Suite 110  
Bellevue, WA 98005

Dear Joan:

Enclosed is your 2008 Federal Return of Organization Exempt from Income Tax. The original should be signed at the bottom of page four. No tax is payable with the filing of this return. Mail your Federal return on or before August 17, 2009 to:

DEPARTMENT OF TREASURY  
INTERNAL REVENUE SERVICE  
OGDEN, UT 84201-0027

The return was prepared primarily from data furnished to us. Before signing the return, you should review the stated income, deductions, dependents, etc., to ensure that there are no omissions or misstatements. If you have questions with respect to any item on the tax return(s), please do not hesitate to ask us.

We would like to take this opportunity to clearly define the professional services, responsibilities, and arrangements regarding your return. We find that by more clearly defining our professional service responsibilities, and your responsibilities as a taxpayer, we can prevent any uncertainties in the preparation of your income tax returns.

This engagement with you is limited to tax return preparation services and does not include representation of you in the event of an examination by the IRS or other tax authorities. Please advise us if you need representation during an examination. This service will constitute a separate engagement. We have checked the box for the IRS to speak with us for you on your behalf regarding processing questions.

It is our policy to only take tax return positions for which we believe there is a reasonable basis. A reasonable basis position may not meet the Internal Revenue Service standard for "substantial authority" positions. The Internal Revenue Service may assess a substantial understatement penalty if there is not substantial authority for a position taken in the return. Oral advice that is not confirmed in writing should be considered our preliminary reaction. (If requested and upon further research into the tax authorities, we may find that our preliminary reaction does not represent a position that has "substantial authority.")

We exercised professional care to include all pertinent information in your tax returns; however, the ultimate responsibility for your income tax returns is yours when you sign the returns verifying that they are true, correct, and complete. You should review each tax return carefully before signing it, and bring any questionable items or omissions to our attention.

We sincerely appreciate this opportunity to serve you. Please contact us if you have any questions or if we may be of further assistance.

Sincerely,

Sharon R. Hunter  
LeMaster & Daniels, PLLC

Client 1103789

Eastside Legal Assistance Program

91-1471384

7/29/09

3:50 PM

## FORM 990-EZ REVENUE

Contributions, gifts, and grants.....	189,474
Program service revenue.....	40
Investment income.....	2,634
Net gain (loss) - noninv. assets/disp.....	1,162
Total revenue.....	193,310

## EXPENSES

Salaries and employee benefits.....	204,058
Professional fees/pymt to contractors.....	5,150
Occupancy/rent/utilities/maintenance.....	31,588
Printing, publications, and postage.....	492
Other expenses.....	16,775
Total expenses.....	258,063

## NET ASSETS OR FUND BALANCES

Excess or (deficit) for the year.....	-64,753
Net assets/fund bal. at beg. of year.....	237,181
Other changes in net assets/fund bal.....	-64,433
Net assets/fund bal. at end of year.....	107,995

**Short Form  
Return of Organization Exempt From Income Tax**

**2008**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

**G** Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

**G** The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury  
Internal Revenue Service

Open to Public  
Inspection

**A** For the 2008 calendar year, or tax year beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_,

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Please use IRS label or print or type. See Specific Instructions. <b>Eastside Legal Assistance Program</b> <b>1510 140th Ave NE, Suite 110</b> <b>Bellevue, WA 98005</b>	<b>D</b> Employer identification number <b>91-1471384</b>	<b>E</b> Telephone number <b>425-747-7274</b>	<b>F</b> Group Exemption Number _____ <b>G</b>
--	--	--	--	--

? Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method:  Cash  Accrual  
Other (specify) **G**

**I** Website: **G** www.elap.org  
**H** Check  **G** if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**J** Organization type (check only one)  501(c) ( 3 ) **H** (insert no.)  4947(a)(1) or  527

**K** Check  **G** if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ. **G**\$ 215,032.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	189,474.
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	40.
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	2,634.
REVENUE	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	22,884.
	<b>b</b> Less: cost or other basis and sales expenses	<b>5b</b>	21,722.
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (att sch)	<b>5c</b>	See Statement 1
	<b>6</b> Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> <b>G</b>		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>	
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>6b</b>	
	<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	
	<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>	
	<b>b</b> Less: cost of goods sold	<b>7b</b>	
	<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	
	<b>8</b> Other revenue (describe <b>G</b> _____)	<b>8</b>	
	<b>9</b> Total revenue (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	<b>G 9</b>	193,310.
EXPENSES	<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	204,058.
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	5,150.
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	31,588.
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	492.
	<b>16</b> Other expenses (describe <b>G</b> <u>See Statement 2</u> )	<b>16</b>	16,775.
<b>17</b> Total expenses (add lines 10 through 16)	<b>G 17</b>	258,063.	
	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	-64,753.
ASSETS	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	237,181.
	<b>20</b> Other changes in net assets or fund balances (attach explanation) <u>See Statement 3</u>	<b>20</b>	-64,433.
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>G 21</b>	107,995.

**Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.**

(See the instructions for Part II.)

		(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments		263,422.	115,915.
<b>23</b> Land and buildings			
<b>24</b> Other assets (describe <b>G</b> <u>See Statement 4</u> )		13,334.	
<b>25</b> Total assets		276,756.	115,915.
<b>26</b> Total liabilities (describe <b>G</b> <u>See Statement 5</u> )		39,575.	7,920.
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)		237,181.	107,995.



**Part V Other Information (Note the statement requirement in General Instruction V.)**

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' complete applicable parts of Schedule N.		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. G <u>37a</u> 0.		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved. 38b N/A		
39	501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9. 39a N/A		
b	Gross receipts, included on line 9, for public use of club facilities. 39b N/A		
40a	501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 G <u>0.</u> ; section 4912 G <u>0.</u> ; section 4955 G <u>0.</u>		
b	501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' complete Schedule L, Part I.		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. G <u>0.</u>		
d	Enter amount of tax on line 40c reimbursed by the organization. G <u>0.</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T.		X
41	List the states with which a copy of this return is filed G <u>None</u>		

42a The books are in care of G Joan Eads Telephone no. G 425-747-7274  
 Located at G 1510 140th Ave NE, Suite 110 Bellevue WA ZIP + 4 G 98005

		Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country: . . . G _____		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If 'Yes,' enter the name of the foreign country: . . . G _____		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here G  N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year. G 43 N/A

		Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ.		X

**Part VI** Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51. See Statement 12

	Yes	No
46 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.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If 'Yes,' was the related organization(s) a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$100,000.	G			

51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		
Total number of other independent contractors receiving over \$100,000.	G	

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

Sign Here:   
 G \_\_\_\_\_ Signature of officer \_\_\_\_\_ Date \_\_\_\_\_   
 G \_\_\_\_\_ Type or print name and title.

Paid Preparer's Use Only:   
 Preparer's signature: G Sharon R. Hunter Date: 7/29/09   
 Check if self-employed: G  Preparer's Identifying Number (See instructions): N/A   
 Firm's name (or yours if self-employed), address, and ZIP + 4: G LEMASTER & DANIELS, PLLC   
 G 3000 NORTHUP WAY STE 200   
 BELLEVUE, WA 98004-1446   
 EIN: G N/A   
 Phone no.: G (425) 828-9420

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

Public Charity Status and Public Support

2008

To be completed by all section 501 (c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

G Attach to Form 990 or Form 990-EZ. G See separate instructions.

Name of the organization <b>Eastside Legal Assistance Program</b>	Employer identification number <b>91-1471384</b>
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**Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)**

The organization is not a private foundation because it is: (Please check only one organization.)

- 1  A church, convention of churches or association of churches described in section 170(b)(1)(A)(i).
- 2  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)
- 3  A hospital or cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions ' subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III ' Functionally integrated
  - d  Type III' Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box.
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11 g (i)	
(ii) a family member of a person described in (i) above? .....	11 g (ii)	
(iii) a 35% controlled entity of a person described in (i) or (ii) above? .....	11 g (iii)	

h Provide the following information about the organizations the organization supports.

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of Support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) G	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants'.)	237,209.	231,034.	177,318.	218,600.	189,474.	1,053,635.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf.						0.
3 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.						0.
4 Total. Add lines 1-3.	237,209.	231,034.	177,318.	218,600.	189,474.	1,053,635.
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).						0.
6 Public support. Subtract line 5 from line 4.						1,053,635.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) G	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4.	237,209.	231,034.	177,318.	218,600.	189,474.	1,053,635.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	3,081.	23,475.	17,435.	18,108.	2,634.	64,733.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10.						1,118,368.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						G <input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)).	14	94.2 %
15 Public support percentage for 2007 Schedule A, Part IV-A, line 26f.	15	96.6 %
16a 33-1/3 support test - 2008. If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization.	G <input checked="" type="checkbox"/>	
b 33-1/3 support test - 2007. If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.	G <input type="checkbox"/>	
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	G <input type="checkbox"/>	
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.	G <input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.	G <input type="checkbox"/>	

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

(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal yr beginning in) G	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include 'unusual grants.') . . . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a 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 organization's benefit and either paid to or expended on its behalf . . . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge. . . . .						
6 Total. Add lines 1-5 . . . . .						
7a Amounts included on lines 1, 2, 3 received from disqualified persons . . . . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
c Add lines 7a and 7b . . . . .						
8 Public support (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal yr beginning in) G	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6 . . . . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
c Add lines 10a and 10b . . . . .						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
13 Total support. (add lns 9, 10c, 11, and 12.) . . . . .						

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)). . . . .	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)). . . . .	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	18	%

19a 33-1/3 support tests \* 2008. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization  G

b 33-1/3 support tests \* 2007. If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.  G

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



Schedule of Contributors  
G Attach to Form 990, 990-EZ and 990-PF  
G See separate instructions.

2008

Name of the organization

Eastsi de Legal Assistance Program

Employer identification number

91-1471384

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)( 3 ) (enter number) organization
- 4947(a)(1) nonexempt charitable trust not treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

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

General Rule '

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules '

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

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use exclusively for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc, purpose. Do not complete any of the Parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year.) ..... G \$ \_\_\_\_\_

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they must answer 'No' on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

Eastside Legal Assistance Program

91-1471384

**Part I** Contributors (see instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	Legal Foundation of Washi ngton ----- 1325 Fourth Ave # 1335 ----- Seattle, WA 98101-2509 -----	\$ 75,000. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	King County Finance ----- 401 5th Avenue ----- Seattle, WA 98104-2333 -----	\$ 38,334. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	Ci ty of Bellevue ----- 450 110th Ave NE ----- Bellevue, WA 98009 -----	\$ 52,329. -----	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
---	----- ----- ----- -----	\$ ----- -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

Employer identification number

Eastside Legal Assistance Program

91-1471384

**Part II** Noncash Property (see instructions.)

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
_____	N/A		
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			

Name of organization

Employer identification number

Eastside Legal Assistance Program

91-1471384

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year. (Complete cols (a) through (e) and the following line entry.)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once - see instructions.) . . . . . G\$ N/A

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	N/A		

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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

Department of the Treasury  
Internal Revenue Service

G File a separate application for each return.

? If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box G

? If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II (on page 2 of this form).

*Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.*

**Part I** Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension ' check this box and complete Part I only G

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

Electronic Filing (*e-file*). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization <b>Eastside Legal Assistance Program</b>	Employer identification number <b>91-1471384</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <b>1510 140th Ave NE, Suite 110</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Bellevue, WA 98005</b>	

Check type of return to be filed (file a separate application for each return):

- |   |  |                                    |
|---|--|------------------------------------|
| <input type="checkbox"/> Form 990               | <input type="checkbox"/> Form 990-T (corporation)                    | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL            | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input checked="" type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above)         | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF            | <input type="checkbox"/> Form 1041-A                                 | <input type="checkbox"/> Form 8870 |

? The books are in the care of G Joan Eads -----

Telephone No. G 425-747-7274 FAX No. G -----

? If the organization does not have an office or place of business in the United States, check this box G

? If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box G . If it is for part of the group, check this box G  and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 2009, to file the exempt organization return for the organization named above.

The extension is for the organization's return for:

- G  calendar year 2008 or  
G  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_.

2 If this tax year is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Client 1103789

Eastside Legal Assistance Program

91-1471384

7/29/09

03:50PM

Statement 1  
Form 990-EZ, Part I, Line 5c  
Net Gain (Loss) from Noninventory Sales

Publicly Traded Securities

Gross Sales Price: 22,884.  
Cost or Other Basis: 21,722.

Total Gain (Loss) Publicly Traded Securities \$ 1,162.

Total Net Gain (Loss) From Noninventory Sales \$ 1,162.

Statement 2  
Form 990-EZ, Part I, Line 16  
Other Expenses

Advertising and Promotion.....	\$	424.
Bank fees.....		153.
Contract-copies, interpretativ.....		940.
Development materials.....		19.
Dues & subscriptions.....		394.
Equipment repairs.....		729.
Information Technology.....		346.
Insurance.....		3,397.
Library & publications.....		230.
Licenses & Permits.....		538.
Litigation expenses.....		82.
Office Expenses.....		3,125.
Program expense.....		81.
Staff luncheon.....		256.
Staff meeting expenses.....		278.
Staff training.....		819.
Telephone.....		4,249.
Travel.....		570.
Volunteer recognition.....		145.
	Total	\$ <u>16,775.</u>

Statement 3  
Form 990-EZ, Part I, Line 20  
Other Changes In Net Assets Or Fund Balances

Unrealized loss marketable securities.....	\$	-64,433.
	Total	\$ <u>-64,433.</u>

Client 1103789

Eastside Legal Assistance Program

91-1471384

7/29/09

03:50PM

Statement 4  
Form 990-EZ, Part II, Line 24  
Other Assets

	<u>Beginning</u>	<u>Ending</u>
Accounts Receivable .....	\$ 13,334.	\$ 0.
Total	<u>\$ 13,334.</u>	<u>\$ 0.</u>

Statement 5  
Form 990-EZ, Part II, Line 26  
Total Liabilities

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses .....	\$ 24,947.	\$ 7,920.
Commissions .....	14,628.	0.
Total	<u>\$ 39,575.</u>	<u>\$ 7,920.</u>

Statement 6  
Form 990-EZ, Part III  
Organization's Primary Exempt Purpose

Eastside Legal Assistance Program provides legal aid to low income residents of King County through administrative, program, recruitment and retention support structures. The majority of the direct services are carried out by volunteer attorneys. ELAP's primary purpose is to provide civil legal assistance to low income residents of East and Northeast King County and domestic violence legal aid to low income women throughout King County. All clients must meet low income financial eligibility requirements of 200% federal poverty guidelines.

Statement 7  
Form 990-EZ, Part III, Line 28  
Statement of Program Service Accomplishments

Clinics, Workshops and Lectures-ELAP operates eight clinics staffed by intake and attorney volunteers. Clients receive appointments for free legal advice and consultation on their civil legal issues. There are four general law clinics handling any civil legal issue other than family law; one is an evening clinic that handles both family law and general law. Additionally there are three specialty clinics: family law/domestic violence legal issues, multi-lingual general law for those who speak Russian, Ukrainian or Spanish and an eighth clinic for immigration issues. Self-help dissolution workshops assist clients in handling their own uncontested divorce by providing training on basic procedural aspects of the process, as well as information about the parenting plan. ELAP also organizes and conducts many free lectures, primarily at senior centers or other social service organizations. Topics offered by volunteer attorneys at these lectures include Will preparation, probate, family law, bankruptcy, consumer fraud and other issues of importance to the public.

Statement 8  
 Form 990-EZ, Part III, Line 29  
 Statement of Program Service Accomplishments

Volunteer attorneys & phone referrals. Many clients receive assistance in addition to their clinic appointment for advice. Client Plus provides limited assistance to clients after their clinic appointment such as writing a letter, assisting the client with forms or making a phone call on their behalf. Other clients may receive full representation services, without a fee (pro bono), from a volunteer attorney who will represent them for their entire case. Brief services are provided by ELAP staff to clients to have ELAP prepare all of the paperwork necessary for a marriage dissolution and/or parenting plan. All of these services are facilitated by ELAP staff and resources.

Statement 9  
 Form 990-EZ, Part III, Line 30  
 Statement of Program Service Accomplishments

Clients Plus & Direct Representation. Many clients who contact ELAP either need other services or do not qualify for ELAP services. For those people ELAP provides referrals to other agencies who may be able to provide assistance. Such referrals are handled by staff during business hours and are augmented by a 24 hour voicemail system. Because the majority of ELAP's services are provided by volunteers, staff members are involved in recruiting, retaining, recognizing and supporting volunteer attorneys.

Statement 10  
 Form 990-EZ, Part III, Line 31  
 Statement of Program Service Accomplishments

Description	0. Grants	Program Service Expenses
Domestic Violence. ELAP has the Domestic Violence Legal Project that provides legal aid to women throughout King County who are victims of domestic violence. Cases primarily involve the need to file for a dissolution or legal separation and obtain temporary orders. Once the emergency or dangerous nature of the case is gone and/or ELAP is able to refer the case to a volunteer attorney, ELAP's staff attorney then withdraws from the case.		70,000.
Includes Foreign Grants: No		
Total	\$ 0.	\$ 70,000.

Client 1103789

Eastside Legal Assistance Program

91-1471384

7/29/09

03:50PM

Statement 11  
Form 990-EZ, Part IV  
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP &amp; DC</u>	<u>Expense Account/ Other</u>
Joan Eads 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	Executive Direc 40.00	\$ 59,850.	\$ 0.	\$ 0.
Eric Matson 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	President 5.00	0.	0.	0.
Judy Jennison 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	Vice President 2.00	0.	0.	0.
Tom McDade 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Secy/Treas 5.00	0.	0.	0.
Rhys Farren 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Scott Haberman 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Barry Hasson 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Dan Kilpatrick 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 5.00	0.	0.	0.
Jim Markwith 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Judge Scholfield 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Loretta Story 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
John Swanson 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.

Statement 11 (continued)  
 Form 990-EZ, Part IV  
 List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Ted Watts 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	\$ 0.	\$ 0.	\$ 0.
Total		<u>\$ 59,850.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 12  
 Form 990-EZ, Part VI  
 Regarding Transfers Associated with Personal Benefit Contracts

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Balance Sheet

Publicly-traded securities (Form 990) [O]

Smith Barney securities at market value.....	\$	96,940.
Total	\$	<u>96,940.</u>

Balance Sheet

Other (Form 990)[O]

Security deposit-rent.....	\$	2,372.
Total	\$	<u>2,372.</u>