

Short Form
Return of Organization Exempt From Income Tax
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
 (except black lung benefit trust or private foundation)

2009

Department of the Treasury
Internal Revenue Service

▶ 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 \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.

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

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning _____, **2009**, and ending _____,

<p>B Check if applicable:</p> <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	<p>C Please use IRS label or print or type. See Specific Instructions.</p> Eastside Legal Assistance Program 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	<p>D Employer identification number 91-1471384</p> <p>E Telephone number 425-747-7274</p> <p>F Group Exemption Number..... ▶</p>
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• **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) ▶

I Website: ▶ www.elap.org

H Check if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) — 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ..... ▶ \$ 310,638.

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

R E V E N U E	1	Contributions, gifts, grants, and similar amounts received.....	1	204,944.
	2	Program service revenue including government fees and contracts.....	2	144.
	3	Membership dues and assessments.....	3	
	4	Investment income.....	4	9.
	5a	Gross amount from sale of assets other than inventory.....	5a	77,808.
	5b	Less: cost or other basis and sales expenses.....	5b	107,379.
	5c	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)..... See Statement 1.....	5c	-29,571.
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here..... <input type="checkbox"/>		
	6a	a Gross revenue (not including \$ _____ of contributions reported on line 1).....	6a	
6b	b Less: direct expenses other than fundraising expenses.....	6b		
6c	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a).....	6c		
7a	7a Gross sales of inventory, less returns and allowances.....	7a		
7b	b Less: cost of goods sold.....	7b		
7c	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a).....	7c		
8	8 Other revenue (describe ▶ <u>See Statement 2</u>).....	8	27,733.	
9	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8..... ▶	9	203,259.	
E X P E N S E S	10	10 Grants and similar amounts paid (attach schedule).....	10	
	11	11 Benefits paid to or for members.....	11	
	12	12 Salaries, other compensation, and employee benefits.....	12	189,732.
	13	13 Professional fees and other payments to independent contractors.....	13	6,670.
	14	14 Occupancy, rent, utilities, and maintenance.....	14	33,235.
	15	15 Printing, publications, postage, and shipping.....	15	2,991.
	16	16 Other expenses (describe ▶ <u>See Statement 3</u>).....	16	21,431.
17	17 Total expenses. Add lines 10 through 16..... ▶	17	254,059.	
A S S E T	18	18 Excess or (deficit) for the year (Subtract line 17 from line 9).....	18	-50,800.
	19	19 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).....	19	107,995.
	20	20 Other changes in net assets or fund balances (attach explanation).....	20	
	21	21 Net assets or fund balances at end of year. Combine lines 18 through 20..... ▶	21	57,195.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

		(See the instructions for Part II.)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments.....	115,225.	22	63,544.	
23	23 Land and buildings.....		23		
24	24 Other assets (describe ▶ <u>See Statement 4</u>).....	690.	24	839.	
25	25 Total assets.	115,915.	25	64,383.	
26	26 Total liabilities (describe ▶ <u>See Statement 5</u>).....	7,920.	26	7,188.	
27	27 Net assets or fund balances (line 27 of column (B) must agree with line 21).....	107,995.	27	57,195.	

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Part V Other Information (Note the statement requirements in the instrs for Part V.) See Statement 12

	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? 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 why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 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 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets 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. ▶ 37a 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 outstanding at the end 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 Section 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 Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 ▶ 0.; section 4912 ▶ 0.; section 4955 ▶ 0.		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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	40b	X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶ 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
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.	40e	X
41 List the states with which a copy of this return is filed ▶ WA		

42a The organization's books are in care of ▶ Stan Kehl Telephone no. ▶ 425-747-7274
 Located at ▶ 1510 140th Ave NE, Suite 110 Bellevue WA ZIP + 4 ▶ 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)?	42b	X
If 'Yes,' enter the name of the foreign country:.. ▶ _____		
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.?	42c	X
If 'Yes,' enter the name of the foreign country:.. ▶ _____		

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here N/A and enter the amount of tax-exempt interest received or accrued during the tax year. ▶ **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	44	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	45	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	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.....		X
47 Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.....	X	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....		X
49a Did the organization make any transfers to an exempt non-charitable related organization?.....		X
49b If 'Yes,' was the related organization a section 527 organization?.....		

50 Complete this table for the organization's 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				

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's 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		

d Total number of other independent contractors each receiving over \$100,000..... ▶

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

Sign Here

Signature of officer: Stan Kehl Date: _____
 Type or print name and title: Executive Director

Paid Preparer's Use Only

Preparer's signature: Sharon R. Hunter Date: 10/14/10 Check if self-employed: Preparer's Identifying Number (See instructions): N/A
 Firm's name (or yours if self-employed), address, and ZIP + 4: LEMASTER & DANIELS, PLLC
3000 NORTHUP WAY STE 200
BELLEVUE, WA 98004-1446 EIN: N/A Phone no.: (425) 828-9420

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

Client 1103789

Eastside Legal Assistance Program

91-1471384

10/14/10

02:20PM

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

Publicly Traded Securities

Gross Sales Price: 77,808.
 Cost or Other Basis: 107,379.

Total Gain (Loss) Publicly Traded Securities \$ -29,571.

Total Net Gain (Loss) From Noninventory Sales \$ -29,571.

Statement 2
Form 990-EZ, Part I, Line 8
Other Revenue

Unrealized Loss Pre. Rec. \$ 27,133.
 Office space rent 600.
 Total \$ 27,733.

Statement 3
Form 990-EZ, Part I, Line 16
Other Expenses

Contract Services \$ 2,622.
 Depreciation 414.
 Dues and licenses 898.
 Events and Expenses 643.
 Insurance 3,067.
 Library & publications 787.
 Miscellaneous 132.
 Office Expenses 3,923.
 Promotion and public awareness 1,188.
 Telephone 4,936.
 Training expense 2,040.
 Travel 162.
 Volunteer recognition 619.
 Total \$ 21,431.

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

	<u>Beginning</u>	<u>Ending</u>
Machinery and Equipment.....	\$ 690.	\$ 839.
Total	<u>\$ 690.</u>	<u>\$ 839.</u>

Client 1103789

Eastside Legal Assistance Program

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10/14/10

02:20PM

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

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 7,920.	\$ 0.
Accrued vacation.....	0.	3,655.
Payroll Liabilities.....	0.	3,533.
Total	<u>\$ 7,920.</u>	<u>\$ 7,188.</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

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.

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

Clinics, Workshops and Lectures-ELAP operates twelve clinics staffed by intake and attorney volunteers. Clients receive appointments for free legal advice and consultation on their civil legal issues. There are eight 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 a twelfth 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 9
Form 990-EZ, Part III, Line 30
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 10
Form 990-EZ, Part III, Line 31
Statement of Program Service Accomplishments**

Description	Grants	Program Service Expenses
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.		26,186.
Includes Foreign Grants: No		
Total	\$ 0.	\$ 26,186.

**Statement 11
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
Joan Eads 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	Executive Direc 40.00	\$ 58,947.	\$ 0.	\$ 0.
Eric Matson 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	Treasurer 5.00	0.	0.	0.

Client 1103789

Eastside Legal Assistance Program

91-1471384

10/14/10

02:20PM

Statement 11 (continued)
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 & DC</u>	<u>Expense Account/ Other</u>
Judy Jennison 1510 140th Ave NE, Suite 110 Bellevue, WA 98005	President 2.00	\$ 0.	\$ 0.	\$ 0.
Tom McDade 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Vice President 5.00	0.	0.	0.
Rhys Farren 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Treasurer 2.00	0.	0.	0.
Kathy Weber 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.
Ted Watts 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Kevin Plachy 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
Paul Burton 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	\$ 0.	\$ 0.	\$ 0.
David Bowermaster 1510 140th Ave NE Suite 110 Bellevue, WA 98005	Trustee 2.00	0.	0.	0.
Total		\$ 58,947.	\$ 0.	\$ 0.

Statement 12
Form 990-EZ, Part V
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

