

# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

2020

Open to Public Inspection

## 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) <u>07</u> / <u>01</u> / 2020 and Ending (mm/dd/yyyy) <u>06</u> / <u>30</u> / 2021		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: THE BRONX DEFENDERS	Employer Identification Number (EIN): 13-3931074
	Mailing Address: 360 EAST 161 STREET	NY Registration Number: 05-98-65
	City / State / Zip: BRONX, NY 10451	Telephone: (718) 838-7878
	Website: WWW.BRONXDEFENDERS.ORG/	Email:

Check your organization's registration category:  7A only  EPTL only  DUAL (7A & EPTL)  EXEMPT\* Confirm your Registration Category in the Charities Registry at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

## 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: Justine Oderman Executive Director 5/18/22  
Signature: [Signature] Print Name and Title Date

Chief Financial Officer or Treasurer: Juliana Washington CFO 5/18/22  
Signature: [Signature] Print Name and Title Date

## 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

## 4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

## 5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: <b>"Department of Law"</b>
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)

\*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

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# CHAR500

## Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

#### Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
Call: (212) 416-8401  
Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

### Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

### Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

# CHAR500

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers  
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If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. The PFR or FRC should provide its NY Registration Number to you. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations and use additional pages if necessary.

## Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).  
A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).  
A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).  
**Professional fund raising** does not include activities by an organization's development staff, volunteers, or a grantwriter who has been hired solely to draft applications for funding from a government agency or tax exempt organization.

## 1. Organization Information

Name of Organization: THE BRONX DEFENDERS	NY Registration Number: 05-98-65
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## 2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

Fund Raising Professional type: <input type="checkbox"/> Professional Fund Raiser <input type="checkbox"/> Fund Raising Counsel <input type="checkbox"/> Commercial Co-Venturer	Name of FRP:	NY Registration Number:
	Mailing Address:	Telephone:
	City / State / Zip:	

## 3. Contract Information

Contract Start Date:	Contract End Date:
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## 4. Description of Services

Services provided by FRP:

## 5. Description of Compensation

Compensation arrangement with FRP:	Amount Paid to FRP:
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## 6. Commercial Co-Venturer (CCV) Report

Yes  No If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?

# CHAR500

Schedule 4b: Government Grants  
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If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

## 1. Organization Information

Name of Organization:  THE BRONX DEFENDERS	NY Registration Number:  05-98-65
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## 2. Government Grants

Name of Government Agency	Amount of Grant
1. NYC MAYOR'S OFFICE OF CRIMINAL JUSTICE	1. 32,831,790.
2. NYC HUMAN RESOURCES ADMINISTRATION	2. 6,978,373.
3. NYS UNIFIED COURT SYSTEM	3. 2,895,949.
4. THE LEGAL AID SOCIETY	4. 294,964.
5. THE IOLA FUND OF THE STATE OF NEW YORK	5. 222,750.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 43,223,826.

Return of Organization Exempt From Income Tax

2020

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.

Department of the Treasury Internal Revenue Service

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

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A For the 2020 calendar year, or tax year beginning 07/01, 2020, and ending 06/30, 20 21

B Check if applicable: C Name of organization THE BRONX DEFENDERS D Employer identification number 13-3931074 E Telephone number (718) 838-7878 G Gross receipts \$ 47,380,492. H(a) Is this a group return for subordinates? Yes X No H(b) Are all subordinates included? Yes No

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

J Website: WWW.BRONXDEFENDERS.ORG/ H(c) Group exemption number

K Form of organization: X Corporation Trust Association Other L Year of formation: 1997 M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE BRONX DEFENDERS PROVIDES INNOVATIVE, HOLISTIC LEGAL REPRESENTATION AND OTHER RELATED SERVICES TO MORE THAN 20,000 LOW-INCOME PEOPLE IN THE BRONX, EVERY YEAR, FREE OF CHARGE.

Table with 7 rows: 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 12. 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 12. 5 Total number of individuals employed in calendar year 2020 (Part V, line 2a) 5 424. 6 Total number of volunteers (estimate if necessary) 6 12. 7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b

Table with 5 rows: 8 Contributions and grants (Part VIII, line 1h) 44,344,752. 47,344,615. 9 Program service revenue (Part VIII, line 2g) 160,595. 24,915. 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) -5,417. 0. 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 6,106. -1,554. 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 44,506,036. 47,367,976.

Table with 7 rows: 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. 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 37,559,510. 40,058,537. 16a Professional fundraising fees (Part IX, column (A), line 11e) 0. 19,000. 16b Total fundraising expenses (Part IX, column (D), line 25) 375,205. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 8,089,127. 7,922,756. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 45,648,637. 48,000,293. 19 Revenue less expenses. Subtract line 18 from line 12 -1,142,601. -632,317.

Table with 3 rows: 20 Total assets (Part X, line 16) 19,924,848. 22,219,409. 21 Total liabilities (Part X, line 26) 13,429,664. 16,356,542. 22 Net assets or fund balances. Subtract line 21 from line 20. 6,495,184. 5,862,867.

Part II Signature Block

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

Sign Here Signature of officer: Justine Olderman Date: 5/18/22 Type or print name and title: Justine Olderman Executive Director

Paid Preparer Use Only Print/Type preparer's name: AARON SHAPIRO Preparer's signature: Date: Check self-employed if PTIN P01333816 Firm's name: BKD, LLP Firm's EIN: 44-0160260 Firm's address: 1155 AVENUE OF THE AMERICAS #1200 NEW YORK, NY 10036 Phone no.: 212.867.4000

May the IRS discuss this return with the preparer shown above? (see instructions) X Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2020)

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III  Yes  No

1 Briefly describe the organization's mission:

ATTACHMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

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

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

4a (Code: ) (Expenses \$ 39,953,018. including grants of \$ ) (Revenue \$ 24,915. )

ATTACHMENT 2

4b (Code: ) (Expenses \$ 1,260,432. including grants of \$ ) (Revenue \$ )

ATTACHMENT 3

4c (Code: ) (Expenses \$ 793,330. including grants of \$ ) (Revenue \$ )

ATTACHMENT 4

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 42,006,780.

**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)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> See instructions?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		
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? <i>If "Yes," complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments-other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments-program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?.		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> See instructions	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and financial reporting.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding IRS filings and tax compliance.



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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 16 regarding employee counts, federal employment tax returns, unrelated business income, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversions, members/stockholders, and documentation of meetings.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, written policies, Form 990 distribution, conflict of interest policies, whistleblower policies, document retention, compensation review, and joint ventures.

Section C. Disclosure

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

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JUSTINE OLDERMAN EXECUTIVE DIRECTOR	50.00 0.			X				296,175.	0.	27,495.
(2) CANDICE CARNAGE CHIEF OPERATING OFFICER	50.00 0.			X				221,356.	0.	24,003.
(3) ERIC VIELAND GENERAL COUNSEL	50.00 0.			X				227,971.	0.	6,805.
(4) JESUS INFANTE DEPUTY COO	50.00 0.				X			182,407.	0.	33,694.
(5) JENNIFER BORCHETTA MANAGING DIRECTOR OF IMPACT LI	50.00 0.					X		143,402.	0.	53,000.
(6) EMMA KETTERINGHAM MANAGING DIRECTOR OF FAMILY DE	50.00 0.				X			187,095.	0.	5,599.
(7) ROBYN MAR CHIEF PRACTICE OFFICER	50.00 0.			X				179,704.	0.	5,536.
(8) SHANNON CUMBERBATCH MANAGING DIRECTOR OF EIT	50.00 0.				X			168,857.	0.	11,094.
(9) SAMETH CAINES CHIEF OF STAFF	50.00 0.			X				164,229.	0.	11,811.
(10) AMY CRAWFORD DIRECTOR STRATEGIC PARTNERSHIP	50.00 0.				X			170,585.	0.	5,105.
(11) RUNA RAJAGOPAL MANAGING DIRECTOR CIVIL ACTION	50.00 0.					X		148,773.	0.	21,478.
(12) ANN MATHEWS MANAGING DIR CRIMINAL DEFENSE	50.00 0.				X			160,400.	0.	4,801.
(13) SCOTT LEVY MANAGING DIRECTOR OF POLICY	50.00 0.					X		136,449.	0.	13,948.
(14) JENNY SEMMEL MENTAL HEALTH SUPERVISOR	50.00 0.					X		143,761.	0.	6,412.

Form 990 (2020)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
15) SARAH DERI-OSHIRO MANAGING DIRECTOR IMMIGRATION	50.00 0.					X	140,625.	0.	4,268.	
16) JULLIAHANN WASHINGTON CFO; MANAGING DIR OF FINANCE	50.00 0.			X			30,424.	0.	905.	
17) EARL WARD BOARD CHAIR	.30 0.	X	X				0.	0.	0.	
18) LEV DASSIN BOARD SECRETARY	.30 0.	X	X				0.	0.	0.	
19) P BENJAMIN DUKE TREASURER	.30 0.	X	X				0.	0.	0.	
20) JAY COHEN BOARD MEMBER	.30 0.	X					0.	0.	0.	
21) ESTELA DIAZ BOARD MEMBER	.30 0.	X					0.	0.	0.	
22) NICOLE SMITH FUTRELL BOARD MEMBER	.30 0.	X					0.	0.	0.	
23) OMAR KHAN BOARD MEMBER	.30 0.	X					0.	0.	0.	
24) RONALD MINKOFF BOARD MEMBER	.30 0.	X					0.	0.	0.	
25) MARK RACANELLI BOARD MEMBER	.30 0.	X					0.	0.	0.	
<b>1b Sub-total</b>							2,702,213.	0.	235,954.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							2,702,213.	0.	235,954.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 69

- 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .
- 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 . . . . .
- 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 . . . . .

	Yes	No
3		X
4	X	
5		X

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NCHENG 40 WALL STREET, 32ND FLOOR NEW YORK, NY 10005	FINANCIAL SERVICES	373,160.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶ 1

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
26) LEKE OSINUBI BOARD MEMBER	.30 0.	X						0.	0.	0.
27) MICHELE ROBERTS BOARD MEMBER	.30 0.	X						0.	0.	0.
28) HON. SHIRA A. SCHEINDLIN BOARD MEMBER	.30 0.	X						0.	0.	0.
<b>1b Sub-total</b> . . . . .								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .										
<b>d Total (add lines 1b and 1c)</b> . . . . .										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **69**

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

**Section B. Independent Contractors**

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

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

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

**Part VIII Statement of Revenue**

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns . . . . .					
	b	Membership dues . . . . .					
	c	Fundraising events . . . . .	258,938.				
	d	Related organizations . . . . .					
	e	Government grants (contributions) . . . . .	43,223,826.				
	f	All other contributions, gifts, grants, and similar amounts not included above . . . . .	3,861,851.				
	g	Noncash contributions included in lines 1a-1f. . . . .					
	h	<b>Total.</b> Add lines 1a-1f . . . . .	47,344,615.				
	<b>Program Service Revenue</b>			Business Code			
2a		ATTORNEY'S FEES	900099	24,915.	24,915.		
b							
c							
d							
e							
g		<b>Total.</b> Add lines 2a-2f . . . . .	24,915.				
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts). . . . .		0.			
	4	Income from investment of tax-exempt bond proceeds . . . . .		0.			
	5	Royalties . . . . .		0.			
	6a	Gross rents . . . . .	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) . . . . .		0.			
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses . . . . .					
	c	Gain or (loss) . . . . .					
	d	Net gain or (loss) . . . . .		0.			
8a	Gross income from fundraising events (not including \$ 258,938. of contributions reported on line 1c). See Part IV, line 18 . . . . .						
		8a	0.				
		8b	12,516.				
b	Less: direct expenses . . . . .						
c	Net income or (loss) from fundraising events . . . . .		-12,516.		-12,516.		
9a	Gross income from gaming activities. See Part IV, line 19 . . . . .						
		9a	0.				
		9b	0.				
b	Less: direct expenses . . . . .						
c	Net income or (loss) from gaming activities . . . . .		0.				
10a	Gross sales of inventory, less returns and allowances . . . . .						
		10a	0.				
		10b	0.				
b	Less: cost of goods sold . . . . .						
c	Net income or (loss) from sales of inventory . . . . .		0.				
<b>Miscellaneous Revenue</b>			Business Code				
	11a	MISCELLANEOUS	900099	10,962.		10,962.	
	b						
	c						
	e	<b>Total.</b> Add lines 11a-11d . . . . .	10,962.				
12	<b>Total revenue.</b> See instructions . . . . .	47,367,976.	24,915.		-1,554.		

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

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Compensation, Payroll taxes, Advertising, etc.

Form 990 (2020)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing . . . . .	2,314,138.	1	2,390,783.
	2 Savings and temporary cash investments. . . . .	501,567.	2	0.
	3 Pledges and grants receivable, net . . . . .	10,614,356.	3	813,573.
	4 Accounts receivable, net. . . . .	55,000.	4	13,776,155.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0.	5	0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B). . . . .	0.	6	0.
	7 Notes and loans receivable, net . . . . .	0.	7	0.
	8 Inventories for sale or use . . . . .	0.	8	0.
	9 Prepaid expenses and deferred charges . . . . .	183,812.	9	631,323.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	10a 17,725,581.		
	b Less: accumulated depreciation. . . . .	10b 13,118,006.		
		5,776,070.	10c	4,607,575.
	11 Investments - publicly traded securities. . . . .	0.	11	0.
	12 Investments - other securities. See Part IV, line 11. . . . .	0.	12	0.
	13 Investments - program-related. See Part IV, line 11. . . . .	0.	13	0.
	14 Intangible assets . . . . .	0.	14	0.
15 Other assets. See Part IV, line 11 . . . . .	479,905.	15	0.	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	19,924,848.	16	22,219,409.	
Liabilities	17 Accounts payable and accrued expenses. . . . .	1,908,003.	17	1,830,742.
	18 Grants payable . . . . .	0.	18	0.
	19 Deferred revenue. . . . .	0.	19	1,696,666.
	20 Tax-exempt bond liabilities. . . . .	0.	20	0.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D. . . . .	0.	21	0.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .	0.	22	0.
	23 Secured mortgages and notes payable to unrelated third parties . . . . .	0.	23	5,100,000.
	24 Unsecured notes and loans payable to unrelated third parties. . . . .	5,792,797.	24	6,792,797.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	5,728,864.	25	936,337.
	26 <b>Total liabilities.</b> Add lines 17 through 25. . . . .	13,429,664.	26	16,356,542.
Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	27 Net assets without donor restrictions . . . . .	5,448,328.	27	4,344,916.
	28 Net assets with donor restrictions. . . . .	1,046,856.	28	1,517,951.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	29 Capital stock or trust principal, or current funds . . . . .		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund. . . . .		30	
	31 Retained earnings, endowment, accumulated income, or other funds. . . . .		31	
32 Total net assets or fund balances . . . . .	6,495,184.	32	5,862,867.	
33 Total liabilities and net assets/fund balances. . . . .	19,924,848.	33	22,219,409.	

Form 990 (2020)



Part XI Reconciliation of Net Assets

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

Table with 10 rows for reconciliation of net assets. Line 1: Total revenue (47,367,976). Line 2: Total expenses (48,000,293). Line 3: Revenue less expenses (-632,317). Line 4: Net assets or fund balances at beginning of year (6,495,184). Line 5: Net unrealized gains (0). Line 6: Donated services and use of facilities (0). Line 7: Investment expenses (0). Line 8: Prior period adjustments (0). Line 9: Other changes in net assets or fund balances (0). Line 10: Net assets or fund balances at end of year (5,862,867).

Part XII Financial Statements and Reporting

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

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 in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? [ ] Yes [X] No. 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? [ ] Yes [X] No. 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

c 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? [ ] Yes [X] No. If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? [ ] Yes [X] No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

Table with 3 columns: Question, Yes, No. Row 2a: Yes [ ], No [X]. Row 2b: Yes [X], No [ ]. Row 2c: Yes [ ], No [X]. Row 3a: Yes [ ], No [X]. Row 3b: Yes [ ], No [ ].

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

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](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization THE BRONX DEFENDERS	Employer identification number 13-3931074
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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: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**.

Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

- a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Rows include: 14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) 99.65%; 15 Public support percentage from 2019 Schedule A, Part II, line 14 99.56%; 16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization. [X]; 16b 33 1/3% support test - 2019. 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; 17a 10%-facts-and-circumstances test - 2020. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 17b 10%-facts-and-circumstances test - 2019. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 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.

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

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

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2019 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2019 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2020. 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.

19b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b>	A family member of a person described in line 11a above?	<b>11b</b>	
<b>c</b>	A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	<b>11c</b>	

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>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 supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	<b>1</b>	
<b>2</b>	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? <i>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.</i>	<b>2</b>	

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	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)? <i>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).</i>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	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?	<b>1</b>	
<b>2</b>	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	<b>2</b>	
<b>3</b>	By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	<b>3</b>	

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

<b>1</b>	<i>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).</i>		
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
<b>2</b>	Activities Test. <i>Answer lines 2a and 2b below.</i>		
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	<b>2a</b>	
<b>b</b>	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>	<b>2b</b>	
<b>3</b>	Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>		
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>	<b>3a</b>	
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	<b>3b</b>	

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

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

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

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

Table with 3 columns: Description, Line Number, and Current Year. Section D - Distributions. Rows 1-10 detailing amounts paid to supported organizations, administrative expenses, and total annual distributions.

Table with 4 columns: Description, (i) Excess Distributions, (ii) Underdistributions Pre-2020, and (iii) Distributable Amount for 2020. Section E - Distribution Allocations. Rows 1-8 detailing distribution allocations and carryovers.



**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule of Contributors

2020

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization  
THE BRONX DEFENDERS

Employer identification number  
13-3931074

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

**Special Rules**

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

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

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

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

Name of organization THE BRONX DEFENDERS

Employer identification number  
13-3931074

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NYC MAYOR'S OFFICE OF CRIMINAL JUSTICE 1 CENTRE STREET, ROOM 1012 NORTH NEW YORK, NY 10007	\$ 32,831,790.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYC HUMAN RESOURCES ADMINISTRATION 150 GREENWICH STREET 31ST FLOOR NEW YORK, NY 10007	\$ 6,978,373.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NYS UNIFIED COURT SYSTEM 2500 POND VIEW CASTLETON-ON-HUDSON, NY 12033	\$ 2,895,949.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE BRONX DEFENDERS

Employer identification number

13-3931074

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

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

Name of organization THE BRONX DEFENDERS

Employer identification number

13-3931074

**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ \_\_\_\_\_  
 Use duplicate copies of Part III if additional space is needed.

(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	
_____		_____	
_____		_____	
_____		_____	
(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	
_____		_____	
_____		_____	
_____		_____	

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527

- ▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization <b>THE BRONX DEFENDERS</b>	Employer identification number <b>13-3931074</b>
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**Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.**

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. (See instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (See instructions) . . . . . ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities (See instructions) . . . . . \_\_\_\_\_

**Part I-B Complete if the organization is exempt under section 501(c)(3).**

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . . ▶ \$ \_\_\_\_\_
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . .  Yes  No
- 4a Was a correction made? . . . . .  Yes  No
- b If "Yes," describe in Part IV.

**Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).**

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file **Form 1120-POL** for this year? . . . . .  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .															
<b>1b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .		32,579.													
<b>1c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .		32,579.													
<b>1d</b> Other exempt purpose expenditures . . . . .		47,948,714.													
<b>1e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .		47,981,293.													
<b>1f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.													
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>1g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .		250,000.													
<b>1h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .		0.	0.												
<b>1i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .		0.	0.												
<b>1j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) Total
<b>2a</b> Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					6,000,000.
<b>c</b> Total lobbying expenditures	16,870.	10,760.	25,441.	32,579.	85,650.
<b>d</b> Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
<b>f</b> Grassroots lobbying expenditures					

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

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

Table with columns (a) Yes/No and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation... a Volunteers? b Paid staff or management... c Media advertisements? d Mailings to members... e Publications... f Grants to other organizations... g Direct contact with legislators... h Rallies, demonstrations... i Other activities? j Total. Add lines 1c through 1i? 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912... c If "Yes," enter the amount of any tax incurred by organization managers under section 4912... d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?...

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

Table with columns Yes/No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members? 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

Table with columns 1, 2a, 2b, 2c, 3, 4, 5. Rows include: 1 Dues, assessments and similar amounts from members 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). a Current year. b Carryover from last year. c Total. 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues. 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? 5 Taxable amount of lobbying and political expenditures (See instructions)

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for supplemental information.



**Part IV** Supplemental Information *(continued)*

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization

THE BRONX DEFENDERS

Employer identification number

13-3931074

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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 writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2020

JSA 0E1268 1.000

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

Table with 5 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
a Board designated or quasi-endowment %
b Permanent endowment %
c Term endowment %
The percentages on lines 2a, 2b, and 2c should equal 100%.
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
(i) Unrelated organizations
(ii) Related organizations
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other. Total: Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Schedule D (Form 990) 2020

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .		
(2) Closely held equity interests . . . . .		
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶

**Part VIII Investments - Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) . ▶

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) DUE TO GOVERNMENT AGENCIES	73,524.
(3) DEFERRED RENT	862,813.
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶ 936,337.

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 .



**Part XIII** Supplemental Information (continued)

PART X, LINE 2

ASC 740 FOOTNOTE

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PART XI, LINE 4B

PROFESSIONAL FUNDRAISING FEES: \$19,000.

SCHEDULE D, PART XII, LINE 4B

PROFESSIONAL FUNDRAISING FEES: \$19,000.

**SCHEDULE G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

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.

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization

THE BRONX DEFENDERS

Employer identification number

13-3931074

**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.

- a  Mail solicitations
- b  Internet and email solicitations
- c  Phone solicitations
- d  In-person solicitations
- e  Solicitation of non-government grants
- f  Solicitation of government grants
- g  Special fundraising events

- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- 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.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1	ATTACHMENT 1						
2							
3							
4							
5							
6							
7							
8							
9							
10							
<b>Total</b> .....					258,938.	19,000.	239,938.

**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.

**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	(d) Total events
		ANNUAL GALA (event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts . . . . .	258,938.		258,938.
	2	Less: Contributions . . . . .	258,938.		258,938.
	3	Gross income (line 1 minus line 2) . . . . .			
Direct Expenses	4	Cash prizes . . . . .			
	5	Noncash prizes . . . . .			
	6	Rent/facility costs . . . . .			
	7	Food and beverages . . . . .			
	8	Entertainment . . . . .			
	9	Other direct expenses . . . . .	12,516.		12,516.
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶			12,516.
	11	Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶			-12,516.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue . . . . .			
Direct Expenses	2	Cash prizes . . . . .			
	3	Noncash prizes . . . . .			
	4	Rent/facility costs . . . . .			
	5	Other direct expenses . . . . .			
	6	Volunteer labor . . . . .	Yes _____ % No	Yes _____ % No	Yes _____ % No
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d) . . . . . ▶			

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states? . . . . .  Yes  No

b If "No," explain: \_\_\_\_\_  
 \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? . . . . .  Yes  No

b If "Yes," explain: \_\_\_\_\_  
 \_\_\_\_\_



Schedule G (Form 990 or 990-EZ) 2020

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 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  No
- 13 Indicate the percentage of gaming activity conducted in:
 

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b 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

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  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 ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

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ATTACHMENT 1

990, SCHEDULE G, PART I - HIGHEST PAID FUNDRAISER

NAME AND ADDRESS OF FUNDRAISER	ACTIVITY	DID FUNDRAISER HAVE CUSTODY OR CONTROL OF CONTRIBUTIONS?	GROSS RECEIPTS FROM ACTIVITY	AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER	AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION
CW & CO 49 EAST 34TH STREET, 15A NEW YORK NY 10016	GALA MGMT	YES NO X	258,938.	19,000.	239,938.

CW & CO

49 EAST 34TH STREET, 15A  
NEW YORK  
NY 10016

X

258,938.

19,000.

239,938.

SCHEDULE J  
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

2020

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE BRONX DEFENDERS

Employer identification number

13-3931074

Part I Questions Regarding Compensation

1a 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.

- |                          |   |                          |   |
|--------------------------|---|--------------------------|---|
| <input type="checkbox"/> | First-class or charter travel             | <input type="checkbox"/> | Housing allowance or residence for personal use   |
| <input type="checkbox"/> | Travel for companions                     | <input type="checkbox"/> | Payments for business use of personal residence   |
| <input type="checkbox"/> | Tax indemnification and gross-up payments | <input type="checkbox"/> | Health or social club dues or initiation fees     |
| <input type="checkbox"/> | Discretionary spending account            | <input type="checkbox"/> | Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .

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.

- |                                     |                                     |                                     |   |
|-------------------------------------|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | Compensation committee              | <input type="checkbox"/>            | Written employment contract                     |
| <input checked="" type="checkbox"/> | Independent compensation consultant | <input checked="" type="checkbox"/> | Compensation survey or study                    |
| <input checked="" type="checkbox"/> | Form 990 of other organizations     | <input checked="" type="checkbox"/> | 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:

- a Receive a severance payment or change-of-control payment? . . . . .
- b Participate in or receive payment from a supplemental nonqualified retirement plan? . . . . .
- c Participate in or receive payment from an equity-based compensation arrangement? . . . . .
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 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:

- a The organization? . . . . .
- b Any related organization? . . . . .
- 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:

- a The organization? . . . . .
- b Any related organization? . . . . .
- 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. . . . .

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 . . . . .

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

Schedule J (Form 990) 2020

**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.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JUSTINE OLDERMAN EXECUTIVE DIRECTOR	(i) 295,215. (ii) 0. (iii) 960.	0.	960.	8,988.	18,507.	323,670.	
2 CANDICE CARNAGE CHIEF OPERATING OFFICER	(i) 220,396. (ii) 0. (iii) 960.	0.	960.	6,803.	17,200.	245,359.	
3 SAMETH CAINES CHIEF OF STAFF	(i) 163,269. (ii) 0. (iii) 960.	0.	960.	5,141.	6,670.	176,040.	
4 ROBYN MAR CHIEF PRACTICE OFFICER	(i) 178,744. (ii) 0. (iii) 960.	0.	960.	5,476.	60.	185,240.	
5 SHANNON CUMBERBATCH MANAGING DIRECTOR OF EIT	(i) 167,897. (ii) 0. (iii) 960.	0.	960.	5,141.	5,953.	179,951.	
6 ANN MATHews MANAGING DIR CRIMINAL DEFENSE	(i) 159,440. (ii) 0. (iii) 960.	0.	960.	4,801.	0.	165,201.	
7 AMY CRAWFORD DIRECTOR STRATEGIC PARTNERSHIP	(i) 169,625. (ii) 0. (iii) 960.	0.	960.	5,105.	0.	175,690.	
8 EMMA KETTERINGHAM MANAGING DIRECTOR OF FAMILY DE	(i) 186,135. (ii) 0. (iii) 960.	0.	960.	5,599.	0.	192,694.	
9 ERIC VIELAND GENERAL COUNSEL	(i) 227,011. (ii) 0. (iii) 960.	0.	960.	6,805.	0.	234,776.	
10 JESUS INFANTE DEPUTY COO	(i) 181,447. (ii) 0. (iii) 960.	0.	960.	5,401.	28,293.	216,101.	
11 JENNIFER BORCHETTA MANAGING DIRECTOR OF IMPACT LI	(i) 142,442. (ii) 0. (iii) 960.	0.	960.	4,768.	48,232.	196,402.	
12 RUNA RAJAGOPAL MANAGING DIRECTOR CIVIL ACTION	(i) 147,813. (ii) 0. (iii) 960.	0.	960.	4,648.	16,830.	170,251.	
13 SCOTT LEVY MANAGING DIRECTOR OF POLICY	(i) 136,449. (ii) 0. (iii) 960.	0.	960.	4,367.	9,581.	150,397.	
14 JENNY SEMMEL MENTAL HEALTH SUPERVISOR	(i) 143,761. (ii) 0. (iii) 960.	0.	960.	4,362.	2,050.	150,173.	
15							
16							

Schedule J (Form 990) 2020

Schedule J (Form 990) 2020

**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.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2020**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

THE BRONX DEFENDERS

Employer identification number

13-3931074

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

THE 990 IS REVIEWED AND APPROVED BY BOTH UPPER MANAGEMENT AND THE AUDIT COMMITTEE MEMBERS OF THE BOARD OF DIRECTORS PRIOR TO SUBMISSION. IF A BOARD MEMBER HAS ANY QUESTIONS THEY DISCUSS IT WITH MANAGEMENT AND ANY REQUIRED CHANGES TO THE 990 ARE COMMUNICATED TO THE PREPARER WHO UPDATES THE 990 PRIOR TO FILING.

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

OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED ANNUALLY TO COMPLETE A CONFLICT OF INTEREST FORM ON WHICH THEY LIST ANY POTENTIAL CONFLICTS. IF A CONFLICT ARISES, OFFICERS, DIRECTORS, OR KEY EMPLOYEES MUST DISCLOSE THE POTENTIAL CONFLICT WHICH TRIGGERS THE ORGANIZATION'S CONFLICT OF INTEREST POLICY. THE AUDIT COMMITTEE OVERSEES THE POLICY. PURSUANT TO THE POLICY, THE OFFICER, DIRECTOR, OR KEY EMPLOYEE IS REQUIRED TO RECUSE THEMSELF FROM PARTAKING IN ANY DELIBERATIONS OR VOTING ON THE MATTER IN CONFLICT.

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

THE BOARD REQUESTS AND IS FURNISHED WITH A REVIEW OF THE COMPETITIVE RATES OF COMPENSATION FOR EXECUTIVE DIRECTORS OF SIMILIARLY SITUATED NOTFORPROFIT, LEGAL ORGANIZATIONS AT LEAST ONCE PER YEAR. ITS DECISIONS ABOUT ADJUSTMENTS TO COMPENSATION ARE BASED ON THAT REVIEW, WHICH IS BASED ON INDEPENDENTLY AGGREGATED INFORMATION FROM SOURCES INCLUDING BUT NOT LIMITED TO GUIDESTAR. THE PROCESS WAS LAST CONDUCTED IN JUNE 2020.

Name of the organization THE BRONX DEFENDERS	Employer identification number 13-3931074
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THE COMPENSATION COMMITTEE MAKES A RECOMMENDATION TO THE BOARD AND MEETINGS AND DECISIONS ARE DOCUMENTED. LIMITED TO GUIDESTAR. THE PROCESS WAS LAST CONDUCTED IN JUNE 2020. THE COMPENSATION COMMITTEE MAKES A RECOMMENDATION TO THE BOARD AND MEETINGS AND DECISIONS ARE DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19

THE GOVERNING DOCUMENTS, FINANCIAL STATEMENTS, AND CONFLICT POLICY CAN BE MADE AVAILABLE TO THE PUBLIC UPON REQUEST

ATTACHMENT 1

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE BRONX DEFENDERS IS A PUBLIC DEFENDER THAT IS RADICALLY TRANSFORMING HOW PEOPLE IN THE BRONX ARE REPRESENTED IN OUR LEGAL SYSTEM AND, IN DOING SO, IS TRANSFORMING THE SYSTEM ITSELF. WE HAVE PIONEERED A GROUNDBREAKING, NATIONALLY RECOGNIZED MODEL OF HOLISTIC DEFENSE THAT ACHIEVES BETTER OUTCOMES FOR OUR CLIENTS. EACH YEAR, WE DEFEND OVER 20,000 LOW INCOME BRONX RESIDENTS IN CRIMINAL, CIVIL, CHILD WELFARE, AND IMMIGRATION CASES, AND REACH THOUSANDS MORE THROUGH OUR COMMUNITY INTAKE AND OUTREACH PROGRAMS.

ATTACHMENT 2

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

HOLISTIC DEFENSE: EVERY CLIENT WHO COMES TO THE BRONX DEFENDERS IS CONNECTED TO AN INTERDISCIPLINARY TEAM OF ADVOCATES, INCLUDING CRIMINAL DEFENSE ATTORNEYS, FAMILY DEFENSE ATTORNEYS, CIVIL ATTORNEYS, IMMIGRATION ATTORNEYS, SOCIAL WORKERS, CIVIL LEGAL ADVOCATES, PARENT ADVOCATES, IMMIGRATION ADVOCATES, AND BENEFITS SPECIALISTS. EACH OF THESE TEAMS FOSTERS INTERDISCIPLINARY SKILLS,

Name of the organization

THE BRONX DEFENDERS

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ATTACHMENT 2 (CONT'D)

ENSURES COMPASSIONATE AND COMPREHENSIVE REPRESENTATION, AND SUPPORTS A CULTURE OF INNOVATIVE, ZEALOUS, AND HOLISTIC ADVOCACY. WE ALSO LEVERAGE THE EXPERIENCE OF THESE TEAMS IN AN EARLY ADVOCACY PROGRAM THAT ACTS AS AN OFFRAMP FOR THOSE AT RISK OF FUTURE SYSTEM INVOLVEMENT. IN THE YEAR ENDING 6/30/2021, WE REPRESENTED OVER 20,000 CLIENTS THROUGH THIS HOLISTIC DEFENCE MODEL.

ATTACHMENT 3FORM 990, PART III - PROGRAM SERVICE, LINE 4B

SYSTEMIC ADVOCACY: OUR ALLEGIANCE TO OUR CLIENTS AND OUR PROXIMITY TO THE LEGAL SYSTEM PLACE US ON THE FRONT LINES IN THE FIGHT FOR A JUST SOCIETY. WE BEAR WITNESS TO THE EXPERIENCES OF OUR CLIENTS, PROVIDING US WITH THE KNOWLEDGE TO IDENTIFY PROBLEMS AND LEAD SOLUTIONS. THROUGH IMPACT LITIGATION, POLICY REFORM ADVOCACY, COMMUNITY ORGANIZING AND STRATEGIC COMMUNICATIONS, WE PUSH FOR SYSTEMIC CHANGES AT THE LOCAL, STATE, AND NATIONAL LEVEL. IN THE YEAR ENDING 6/30/2021, OUR SYSTEMIC ADVOCACY TEAMS WERE PARTICULARLY ACTIVE IN FIGHTING FOR LEGISLATIVE CHANGE IN CANNABIS LAWS, DRIVERS LICENSE SUSPENSION, AND ENDING SOLITARY CONFINEMENT AS WELL AS BEING AT THE FOREFRONT OF ADVOCATING FOR POLICIES AND LAWS THAT ARE PROACTIVE AND RESPONSIVE TO THE PUBLIC HEALTH CRISIS OF COVID-19.



Name of the organization THE BRONX DEFENDERS	Employer identification number 13-3931074
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ATTACHMENT 4

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FORM 990, PART III - PROGRAM SERVICE, LINE 4C

TRAINING AND EDUCATION: WE HELP PUBLIC DEFENDERS AND OTHER ADVOCATE INCORPORATE THE PRINCIPLES OF HOLISTIC DEFENSE INTO THEIR PRACTICES, AT THE INDIVIDUAL OR THE ORGANIZATIONAL LEVEL. WE ALSO PROVIDE PERSONAL AND PROFESSIONAL GROWTH OPPORTUNITIES FOR COMMUNITY MEMBERS THROUGH MENTORSHIP. SPECIFIC ONGOING AND ANNUAL INITIATIVES INCLUDE THE CENTER FOR HOLISTIC DEFENSE, THE DEFENDERS ACADEMY (SUSPENDED IN 2020 AND 2021 DUE TO COVID), THE ROBERT P. PATTERSON, JR. MENTORING PROGRAM, AND CLINICS AT COLUMBIA LAW SCHOOL AND CARDOZO SCHOOL OF LAW. IN THE YEAR ENDING 6/30/21, WE PROVIDED TRAINING, MENTORSHIP, AND OTHER RELATED SERVICES BOTH IN PERSON AND VIRTUALLY TO OVER 1,000 INDIVIDUALS FROM OVER 100 OTHER DEFENDER OFFICES, ORGANIZATIONS, AND COMMUNITY GROUPS.

# **The Bronx Defenders**

Independent Auditor's Report and Financial Statements

June 30, 2021



# The Bronx Defenders

June 30, 2021

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### Financial Statements

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## Independent Auditor's Report

Board of Directors  
The Bronx Defenders  
Bronx, New York

We have audited the accompanying financial statements of The Bronx Defenders, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors  
The Bronx Defenders  
Page 2

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Bronx Defenders as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*BKD, LLP*

New York, New York  
May 12, 2022

**The Bronx Defenders**  
**Statement of Financial Position**  
**June 30, 2021**

**Assets**

Cash	\$ 2,390,783
Receivables from governmental grants, current	13,776,155
Grants and contributions receivable, current	813,573
Prepaid expenses and other	149,233
Security deposit	482,090
Property and equipment, net	<u>4,607,575</u>
Total assets	<u>\$ 22,219,409</u>

**Liabilities and Net Assets**

**Liabilities**

Accounts payable and accrued expenses	\$ 1,830,742
Contract advances	1,696,666
Deferred rent	862,813
Due to government agencies	73,524
Line of credit	5,100,000
Loan payables	<u>6,792,797</u>
Total liabilities	<u>16,356,542</u>

**Net Assets**

Without donor restrictions	4,344,916
With donor restrictions	<u>1,517,951</u>
Total net assets	<u>5,862,867</u>
Total liabilities and net assets	<u>\$ 22,219,409</u>

**The Bronx Defenders**  
**Statement of Activities**  
**Year Ended June 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenues and Other Support</b>			
Governmental grants	\$ 43,223,826	\$ -	\$ 43,223,826
Grants and contributions	1,753,474	2,108,377	3,861,851
Gross special events revenue	\$ 258,938		
Less cost of direct benefits to donors	(31,516)		
Net special events revenue	227,422	-	227,422
Lawsuit settlement and attorney fees	24,915	-	24,915
Other income	10,962	-	10,962
Net assets released from restrictions	1,637,282	(1,637,282)	-
Total revenues and other support	46,877,881	471,095	47,348,976
<b>Expenses</b>			
Program - legal services	40,969,364	-	40,969,364
Management and general	5,464,484	-	5,464,484
Fundraising	378,950	-	378,950
Total support services	5,843,434	-	5,843,434
Total expenses before depreciation and amortization	46,812,798	-	46,812,798
Change in net assets before depreciation and amortization	65,083	471,095	536,178
Depreciation and amortization expense	1,168,495	-	1,168,495
<b>Change in Net Assets</b>	(1,103,412)	471,095	(632,317)
<b>Net Assets, Beginning of Year</b>	5,448,328	1,046,856	6,495,184
<b>Net Assets, End of Year</b>	\$ 4,344,916	\$ 1,517,951	\$ 5,862,867

**The Bronx Defenders**  
**Statement of Functional Expenses**  
**Year Ended June 30, 2021**

	Program Services	Support Services			Total
	Legal Services	Management and General	Fundraising	Total Support Services	
Salaries and wages	\$ 29,003,720	\$ 3,419,434	\$ 245,230	\$ 3,664,664	\$ 32,668,384
Payroll taxes and employee benefits	6,561,143	773,535	55,475	829,010	7,390,153
Consultants - client service	576,572	-	-	-	576,572
Outside consultants	1,156,914	769,187	9,732	778,919	1,935,833
Equipment	45,731	5,391	387	5,778	51,509
Communications	134,623	15,872	1,138	17,010	151,633
Rent and occupancy	2,214,243	261,051	18,722	279,773	2,494,016
Repairs and maintenance	2,109	249	18	267	2,376
Depreciation and amortization	1,037,416	122,308	8,771	131,079	1,168,495
Merchant service charges	2,604	9,208	10,071	19,279	21,883
Dues and subscriptions	483,874	-	-	-	483,874
Travel	144,939	83,470	1,225	84,695	229,634
Recruitment and hiring costs	179,025	21,106	1,514	22,620	201,645
Insurance	172,204	29,313	1,456	30,769	202,973
Supplies and other	291,663	34,386	2,466	36,852	328,515
Cost of direct benefits to donors	-	-	31,516	31,516	31,516
Interest expense	-	37,792	-	37,792	37,792
Bad debts	-	25,000	-	25,000	25,000
Miscellaneous	-	11,006	-	11,006	11,006
	<u>42,006,780</u>	<u>5,618,308</u>	<u>387,721</u>	<u>6,006,029</u>	<u>48,012,809</u>
Total expenses by function					
Less expenses included with revenues on the statement of activities					
Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>(31,516)</u>	<u>(31,516)</u>	<u>(31,516)</u>
Total expenses included in the expense section on the statement of activities	<u>\$ 42,006,780</u>	<u>\$ 5,618,308</u>	<u>\$ 356,205</u>	<u>\$ 5,974,513</u>	<u>\$ 47,981,293</u>



**The Bronx Defenders**  
**Statement of Cash Flows**  
**Year Ended June 30, 2021**

<b>Operating Activities</b>	
Change in net assets	\$ (632,317)
Items not requiring cash	
Depreciation and amortization	1,168,495
Changes in	
Receivables from the City of New York	(3,991,952)
Grants receivable	71,580
Prepaid expenses and other	48,421
Security deposits	(2,185)
Accounts payable and accrued expenses	(91,103)
Other contract advances	(2,922,936)
Deferred rent	<u>(172,925)</u>
Net cash used in operating activities	<u>(6,524,922)</u>
<b>Financing Activities</b>	
Drawdown on line of credit	6,100,000
Repayment on line of credit	(1,000,000)
Proceeds from issuance of long-term debt	<u>1,000,000</u>
Net cash provided by financing activities	<u>6,100,000</u>
<b>Decrease in Cash</b>	(424,922)
<b>Cash, Beginning of Year</b>	<u>2,815,705</u>
<b>Cash, End of Year</b>	<u>\$ 2,390,783</u>
<b>Supplemental Cash Flows Information</b>	
Interest paid	\$ 37,792

# The Bronx Defenders

## Notes to Financial Statements

### Year Ended June 30, 2021

#### **Note 1: Nature of Operations and Summary of Significant Accounting Policies**

##### ***Nature of Operations***

The Bronx Defenders (the Organization) is a public defender nonprofit that is radically transforming how low-income people in the Bronx are represented in the legal system, and, in doing so, is transforming the system itself. The Organization seeks thoughtful, creative, energetic individuals with a strong commitment to social justice to join its dynamic and diverse staff. The staff of over 350 includes interdisciplinary teams made up of criminal, civil, immigration, and family defense attorneys, as well as social workers, benefits specialists, legal advocates, parent advocates, investigators, and team administrators, who collaborate to provide holistic advocacy to address the causes and consequences of legal system involvement. Through this integrated team-based structure, The Bronx Defenders have pioneered a groundbreaking, nationally recognized model of representation called holistic defense that achieves better outcomes for their clients.

Each year, the Organization defends more than 20,000 low-income Bronx residents in criminal, civil, child welfare, and immigration cases, and reaches thousands more through our community intake, youth mentoring, and outreach programs. Through impact litigation, policy advocacy, and community organizing, The Bronx Defenders push for systemic reform at the local, state, and national level. The Organization takes what it learns from the clients and communities that the Organization serves and launches innovative initiatives designed to bring about real and lasting change. Its primary sources of revenues are grants from the City of New York.

##### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

##### ***Cash***

At June 30, 2021, the Organization's cash accounts exceeded federally insured limits by approximately \$2,539,000.

##### ***Government Contract Revenue, Receivables and Advances***

Revenues from government contracts are recognized when reimbursable expenses are incurred or when performance goals are met under the terms of the contract. Contract revenues are subject to audit by the contracting agencies. No provision for any disallowances is reflected in the financial statements, since management does not anticipate any material adjustments. Revenue and receivables are recorded when earned. Advances are recorded for any deposits received but not earned.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

***Allowance for Doubtful Accounts***

The Organization determines whether an allowance for uncollectible accounts should be provided for contracts receivable. Such estimates are based on management's assessment of the aged basis of its contracts, current economic conditions, subsequent receipts and historical information. Contracts receivable are written off against the allowance for doubtful accounts when all reasonable collection efforts have been exhausted. As of June 30, 2021, the Organization had no allowance for doubtful accounts.

***Property and Equipment***

Property and equipment acquisitions over \$5,000 are stated at cost, less accumulated depreciation and amortization. Depreciation and amortization is charged to expense on the straight-line basis over the estimated useful life of each asset. Leasehold improvements are amortized over the shorter of the lease term or respective estimated useful lives.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Furniture and equipment	5 - 15 years
Leasehold improvements	10 years

***Long-Lived Asset Impairment***

The Organization evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the year ended June 30, 2021.

***Deferred Rent/Rent Expense***

Rent is recognized on the straight-line basis over the term of the lease. Deferred rent is recognized for the accumulated difference between the rent expense and the cash paid by the Organization.

***Net Assets***

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor.

Net assets with donor restrictions are subject to donor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

**Contributions**

Contributions are provided to the Organization either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

<b>Nature of the Gift</b>	<b>Value Recognized</b>
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on the Organization overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor-imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor-stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

Conditional contributions and investment income having donor stipulations which are satisfied in the period the gift is received and the investment income is earned are recorded as revenue with donor restrictions and then released from restriction.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

***Income Taxes***

The Organization is exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Organization is subject to federal income tax on any unrelated business taxable income.

The Organization files tax returns in the U.S. federal jurisdiction.

***Functional Allocation of Expenses***

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Certain costs have been allocated among the program, management and general and fundraising categories based on the full-time equivalents and other methods.

**Note 2: Grant Reimbursements Receivable and Future Commitments**

The Organization receives its grant support through periodic claims filed with the respective funding sources, not to exceed a limit specified in the funding agreement. Since the financial statements of the Organization are prepared on the accrual basis, all earned portions of the grants not yet received as of June 30, 2021 have been recorded as receivables. The conditional amounts will be recognized as grant revenues when the Organization incurs qualifying expenses. The following are the grant commitments that extend beyond June 30, 2021:

<b>Grant</b>	<b>Term</b>	<b>Grant Amount</b>	<b>Earned Through 2021</b>	<b>Funding Available</b>
Juvenile Defense	Through March 2025	\$ 1,109,050	\$ 264,902	\$ 844,148
JCLS	Through December 2021	452,826	140,823	312,003
IOLA	Through March 2023	432,000	54,000	378,000
Private grants	Through February 2024	<u>1,618,562</u>	<u>218,802</u>	<u>1,399,760</u>
		<u>\$ 3,612,438</u>	<u>\$ 678,527</u>	<u>\$ 2,933,911</u>

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

**Note 3: Conditional Gifts**

The Organization has received the following conditional promises to give at June 30, 2021 that are not recognized in the financial statements:

Conditional promise to give upon the provision of qualifying expenses related to these programs:	
Mobility gaps	\$ 497,070
Legal assistance	927,959
Centralized clearinghouse	<u>271,637</u>
	<u>\$ 1,696,666</u>

**Note 4: Property and Equipment**

Property and equipment at June 30, 2021 consists of:

Furniture and equipment	\$ 2,951,104
Leasehold improvements	<u>14,774,477</u>
	17,725,581
Less accumulated depreciation and amortization	<u>(13,118,006)</u>
	<u>\$ 4,607,575</u>

**Note 5: Line of Credit**

The Organization has a \$5,500,000 revolving line of credit that expired in November 2021. At June 30, 2021, there was \$5,100,000 borrowed against this line. The line is collateralized by substantially all of the Organization's assets. Interest rate is equal to the sum of the greater of the LIBOR Daily Floating Rate or 1.25 percent plus 3.05 percent, which was 4.30 percent at June 30, 2021, and is payable monthly.

**Note 6: Loans Payable**

On March 27, 2020, President Trump signed into law the *Coronavirus Aid, Relief, and Economic Security Act*. On April 15, 2020, the Organization received a loan in the amount of \$5,792,797 pursuant to the Paycheck Protection Program (PPP). The Organization has elected to account for the funding as a loan in accordance with Accounting Standards Codification (ASC) Topic 470, *Debt*. The loan is due five years from the date of the first disbursement under the loan and has a fixed interest rate of 1 percent per year. Any forgiveness of the loan will be recognized as a gain in the financial statements in the period the debt is legally released. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration or lender; as a result of such audit, adjustments could be required to any gain recognized.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

On May 24, 2021, the Organization received a loan in the amount of \$1,000,000. The loan is interest-free and was due on May 24, 2022. The loan was repaid in November 2021.

Aggregate annual maturities of long-term debt at June 30, 2021 are:

2022	\$ 1,000,000
2023	1,289,947
2024	1,566,716
2025	1,591,265
2026	<u>1,344,869</u>
	<u>\$ 6,792,797</u>

**Note 7: Operating Leases**

Noncancelable operating leases for office space expire in various years through 2027. Rent expense for the year ended June 30, 2021 was \$1,566,183.

Future minimum lease payments at June 30, 2021 were:

2022	\$ 1,164,820
2023	684,839
2024	706,247
2025	718,880
2026	734,741
Thereafter	<u>1,649,698</u>
	<u>\$ 5,659,225</u>

**Note 8: Pension Plans**

The Organization has a defined contribution pension plan covering substantially all employees. The Board of Directors annually determines the amount, if any, of the Organization's contributions to the plan. Pension expense was \$945,738 for the year ended June 30, 2021.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

**Note 9: Net Assets**

***Net Assets With Donor Restrictions***

Net assets with donor restrictions at June 30 are restricted for the following purposes or periods:

Subject to expenditure for specified purpose	
Community Arts Exchange Program	\$ 31,476
Adolescent Defense Project	7,922
Fair Punishment Project	74,698
Family Defense Practice	150,000
Immigration	165,477
Client Emergency Fund	154,060
Educational Advocacy	162,266
Healthy Mothers Healthy Babies	70,000
Other	10,937
Time restricted	<u>691,115</u>
	<u>\$ 1,517,951</u>

***Net Assets Released from Restrictions***

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors.

Expiration of time restrictions	\$ 233,885
Satisfaction of purpose restrictions	
Civil Action Project	457,282
Criminal Defense Practice	100,000
Family Defense Practice	97,000
Immigration	74,739
Systemic Reform	61,923
Client Emergency Fund	47,709
Development	173,971
Educational Advocacy	87,734
Mobility Labs	50,000
Other programs	153,039
COVID 19	<u>100,000</u>
	<u>\$ 1,637,282</u>



**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

**Note 10: Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2021 comprise the following:

Financial assets	
Cash	\$ 2,390,783
Receivables from governmental grants, current	13,776,155
Grants and contributions receivable, current	<u>813,573</u>
Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 16,980,511</u>

The Organization receives significant contributions restricted by donors and considers contributions restricted for programs which are ongoing, major and central to its annual operations to be available to meet cash needs for general expenditures. For the year ended June 30, 2021, restricted contributions of \$1,517,951 were included in financial assets available to meet cash needs for general expenditures within one year.

The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

**Note 11: Significant Estimates and Concentrations**

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

***Contributions***

Approximately 13 percent of all private contributions and grants were received from one donor in 2021.

***Governmental Grants***

The Organization is dependent primarily on the City and State of New York for revenues and receivables.

**Note 12: Subsequent Events**

Subsequent events have been evaluated through May 12, 2022, which is the date the financial statements were available to be issued.

**The Bronx Defenders**  
**Notes to Financial Statements**  
**Year Ended June 30, 2021**

**Note 13: Future Changes in Accounting Principles**

***Accounting for Leases***

The Financial Accounting Standards Board amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the statement of financial position as both a right-of-use asset and a liability. The standard has two types of leases for statement of activities recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and nonlease components in an arrangement. The new standard is effective for annual periods beginning after December 15, 2021 and any interim periods within annual reporting periods that begin after December 15, 2022. The Organization is evaluating the effect the standard will have on the financial statements; however, the standard is expected to have a material effect on the financial statements due to the recognition of additional assets and liabilities for operating leases.